

City of Lakeland, Tennessee

Budget & Supplementary Information

Fiscal Year 2015-2016



Board of Commissioners

Wyatt Bunker, Mayor
Sherri Gallick, Vice Mayor
Randy Nicholson, Commissioner
Clark Plunk, Commissioner
Gene Torrey, Commissioner

City Manager

Jim Atkinson, AICP

Department Heads

Jessica Millspaugh, CMFO/Finance Director
Bristol Roberts, Public Works Supervisor
James Stimpson, Wastewater Supervisor
Ed Hargraves, Contracted City Engineer
Vacant, City Recorder
Vacant, Planning Director
Vacant, Parks & Recreation Director

ORDINANCE 15-222
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF LAKELAND, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

GENERAL FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
Local Taxes	\$ 3,413,766	\$ 3,760,323	\$ 5,525,608
Licenses and Permits	\$ 95,115	\$ 93,616	\$ 94,700
Grants	\$ 154,899	\$ 1,122,340	\$ 2,160,250
Intergovernmental	\$ 1,601,642	\$ 1,095,049	\$ 1,273,485
Charges and Services	\$ 50,736	\$ 52,632	\$ 77,864
Miscellaneous Revenue	\$ 167,536	\$ 36,296	\$ 28,600
TOTAL REVENUES	\$ 5,483,694	\$ 6,160,256	\$ 9,160,507
OTHER SOURCES			
Loan Proceeds	\$ 2,718,827	\$ 9,744	\$ 1,607,541
TOTAL OTHER SOURCES	\$ 2,718,827	\$ 9,744	\$ 1,607,541
BEGINNING FUND BALANCE	\$ 5,019,371	\$ 6,481,653	\$ 6,606,858
TOTAL AVAILABLE FUNDS	\$ 13,221,892	\$ 12,651,653	\$ 17,374,906

STATE STREET AID FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
State of Tennessee	\$ 321,590	\$ 305,134	\$ 326,288
Miscellaneous	\$ 151	\$ 100	\$ 100
TOTAL REVENUES	\$ 321,741	\$ 305,234	\$ 326,388
OTHER SOURCES			
Transfer from General Fund	\$ -	\$ 65,780	\$ 483,667
TOTAL OTHER SOURCES	\$ -	\$ 65,780	\$ 483,667
BEGINNING FUND BALANCE	\$ 66	\$ (33,545)	\$ 7,469
TOTAL AVAILABLE FUNDS	\$ 321,807	\$ 337,469	\$ 817,524

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DEBT SERVICE FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
Miscellaneous	\$ -	\$ -	\$ 1,000
TOTAL REVENUES	\$ -	\$ -	\$ 1,000
OTHER SOURCES			
Transfer from General Fund	\$ -	\$ -	\$ 599,192
TOTAL OTHER SOURCES	\$ -	\$ -	\$ 599,192
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ 600,192

STORM WATER FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
Charges for Services	\$ 180,442	\$ 178,748	\$ 179,565
Miscellaneous	\$ 612	\$ 1,402	\$ 1,000
TOTAL REVENUES	\$ 181,054	\$ 180,150	\$ 180,565
BEGINNING FUND BALANCE	\$ 226,884	\$ 293,368	\$ 165,710
TOTAL AVAILABLE FUNDS	\$ 407,938	\$ 473,518	\$ 346,275

SOLID WASTE FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
Charges for Services	\$ 1,223,163	\$ 1,199,814	\$ 1,195,678
Miscellaneous	\$ 2,160	\$ 936	\$ 500
TOTAL REVENUES	\$ 1,225,323	\$ 1,200,750	\$ 1,196,178
BEGINNING FUND BALANCE	\$ 120,539	\$ 152,645	\$ 454,636
TOTAL AVAILABLE FUNDS	\$ 1,345,862	\$ 1,353,395	\$ 1,650,814

GENERAL PURPOSE SCHOOL FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
State of Tennessee	\$ -	\$ 3,832,141	\$ 3,823,500
Federal	\$ -	\$ -	\$ 303,226
Miscellaneous	\$ -	\$ 3,001,104	\$ 3,115,246
TOTAL REVENUES	\$ -	\$ 6,833,245	\$ 7,241,972
OTHER SOURCES			
Transfer from General Fund	\$ 414,681	\$ 462,448	\$ 467,314
TOTAL OTHER SOURCES	\$ 414,681	\$ 462,448	\$ 467,314
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 680,596
TOTAL AVAILABLE FUNDS	\$ 414,681	\$ 7,295,693	\$ 8,389,882

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SECTION 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

GENERAL FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Salaries	\$ 1,065,755	\$ 795,267	\$ 911,507
General Government	\$ 1,004,860	\$ 862,355	\$ 1,225,531
Capital Projects	\$ 3,640,967	\$ 3,074,206	\$ 4,244,791
Public Safety	\$ 9,478	\$ -	\$ -
Public Works	\$ 8,683	\$ 40,000	\$ 79,163
Parks & Recreation	\$ 165,655	\$ 185,908	\$ 150,117
Natural Resources	\$ 50,068	\$ -	\$ -
Debt Service	\$ 380,092	\$ 612,337	\$ -
TOTAL EXPENDITURES	\$ 6,325,558	\$ 5,570,073	\$ 6,611,110
OTHER USES			
Transfer to Street Aid Fund	\$ -	\$ 12,274	\$ 483,667
Transfer to School Fund	\$ 414,681	\$ 462,448	\$ 467,314
Transfer to Debt Service Fund	\$ -	\$ -	\$ 599,192
TOTAL OTHER USES	\$ 414,681	\$ 474,722	\$ 1,550,173
TOTAL APPROPRIATIONS	\$ 6,740,239	\$ 6,044,795	\$ 8,161,283
ENDING FUND BALANCE	\$ 6,481,653	\$ 6,606,858	\$ 9,213,623

STATE STREET AID FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Salaries	\$ 61,669	\$ 103,390	\$ 111,821
Other	\$ 293,683	\$ 226,610	\$ 698,234
TOTAL APPROPRIATIONS	\$ 355,352	\$ 330,000	\$ 810,055
ENDING FUND BALANCE	\$ (33,545)	\$ 7,469	\$ 7,469

DEBT SERVICE FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Principal	\$ -	\$ -	\$ 488,323
Interest	\$ -	\$ -	\$ 60,869
Dues and Fees	\$ -	\$ -	\$ 51,000
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ 600,192
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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STORM WATER FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Salaries	\$ 79,829	\$ 76,735	\$ 70,362
Other	\$ 34,741	\$ 231,073	\$ 242,504
TOTAL APPROPRIATIONS	\$ 114,570	\$ 307,808	\$ 312,866
ENDING FUND BALANCE	\$ 293,368	\$ 165,710	\$ 33,409

SOLID WASTE FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Salaries	\$ 24,303	\$ 30,000	\$ 62,978
Public Works	\$ 1,168,914	\$ 868,759	\$ 849,302
TOTAL APPROPRIATIONS	\$ 1,193,217	\$ 898,759	\$ 912,280
ENDING FUND BALANCE	\$ 152,645	\$ 454,636	\$ 738,534

GENERAL PURPOSE SCHOOL FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Salaries	\$ -	\$ 4,225,974	\$ 4,466,858
Other	\$ 414,681	\$ 2,389,123	\$ 3,242,428
TOTAL APPROPRIATIONS	\$ 414,681	\$ 6,615,097	\$ 7,709,286
ENDING FUND BALANCE	\$ -	\$ 680,596	\$ 680,596

SECTION 3: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the *Tennessee Code Annotated*.

SECTION 4: In accordance with *Tennessee Code Annotated* section 6-59-209, the Board of Commissioners authorizes the finance director to transfer moneys from one appropriation to another within the same fund. Any such transfers shall be reported to the governing body at its next regular meeting and shall be entered into the minutes.

SECTION 5: That the governing body estimates fund balances at the end of the 2014-2015 fiscal year as follows:

General Fund	\$6,606,858
State Street Aid Fund	\$ 7,469
Storm Water Fund	\$ 165,710
Solid Waste Fund	\$ 454,636
Lakeland School System Fund	\$ 680,596

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SECTION 6: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Debt Name	Type	Fund	Authorized & Unused	Outstanding at 6/30/2015	Principal	Interest	FY 2016 Total Debt Service
TMBF #50236	Loan Agreement - 2004	General (110)	\$ -	\$ 1,615,095	\$ 181,000	\$ 7,170	\$ 188,170
TMBF #50538	Loan Agreement - 2008	General (110)	\$ -	\$ 3,716,000	\$ 179,000	\$ 17,685	\$ 196,685
TLDA SIF #001	Loan Agreement - 2011	General (110)	\$ 1,607,541	\$ 117,459	\$ 75,000	\$ 33,000	\$ 108,000
Shelby County Schools	Settlement Agreement - 2014	General (110)	\$ -	\$ 601,471	\$ 53,323	\$ 3,014	\$ 56,337
AFS Education Finance #426	Master Lease Agreement - 2016	General (110)	\$ -	\$ 81,900	\$ 28,067	\$ -	\$ 28,067
			\$ 1,607,541	\$ 6,131,925	\$ 516,390	\$ 60,869	\$ 577,259
TMBF #50350	Revenue Bonds - Series 2006	Sewer (412)	\$ -	\$ 6,519,000	\$ 483,000	\$ 30,180	\$ 513,180

SECTION 7: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

110: General Fund		Revenue Sources				Total Project Costs
Project	Description	General Fund	Grant	Loan	Other	FY 2016
Huff N Puff Improvements	TDOT Grant (80/20) PIN: 115470 - Construction Phase	\$ 91,000	\$ 364,000			\$ 455,000
Beverle Rivera Improvements	TLDA Loan			\$ 1,607,541		\$ 1,607,541
New Canada Road Improvements	TDOT Grant (80/20) PIN: 107036 - ROW Acquisition Phase	\$ 276,000	\$ 1,104,000			\$ 1,380,000
FEMA Grant	Higdon relocation effort - local match paid by homeowners		\$ 345,844		\$ 49,406	\$ 395,250
Capital Outlay - Vehicles	New vehicle - shared 1/2 with Planning	\$ 12,500				\$ 12,500
Edge Grant	Gateway signs, LDC bylaws, etc	\$ 26,000	\$ 26,000			\$ 52,000
Capital Outlay - Vehicles	New vehicle - shared 1/2 with Engineering	\$ 12,500				\$ 12,500
Capital Outlay - Vehicles	Code Enforcement vehicle	\$ 20,000				\$ 20,000
Median/Landscaping Improvements	Keep Lakeland Beautiful Grant		\$ 10,000			\$ 10,000
Park Improvements	LPRF Grant for 100 acres @ Mem-Arl (grant = \$250k/city funds = \$50k)	\$ 50,000	\$ 250,000			\$ 300,000
	TOTAL	\$ 488,000	\$ 2,099,844	\$ 1,607,541	\$ 49,406	\$ 4,244,791

121: State Street Aid Fund		Revenue Sources				Total Project Costs
Project	Description	State of TN	General Fund	Loan	Other	FY 2016
Repair And Maintenance Roads And Streets	Street striping, crack filling, pothole repair, resurfacing	\$ 326,288	\$ 223,712			\$ 550,000
New Capital Light Equipment	Above-ground fuel tank = \$13,000 / Boom axe attachment = \$5,400		\$ 18,400			\$ 18,400
	TOTAL	\$ 326,288	\$ 242,112	\$ -	\$ -	\$ 568,400

416: Storm Water Fund		Revenue Sources				Total Project Costs
Project	Description	Fees	Fund Balance	Loan	Other	FY 2016
Capital Projects	Monroe Rd and Woodland Park Drainage Improvements	\$ 42,699	\$ 132,301			\$ 175,000
	TOTAL	\$ 42,699	\$ 132,301	\$ -	\$ -	\$ 175,000

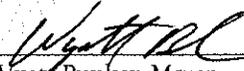
SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, *Tennessee Code Annotated* will be attached.

SECTION 8: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has notes issued pursuant to Title 9, Chapter 21, *Tennessee Code Annotated* or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, *Tennessee Code Annotated* approved by the Comptroller of the Treasury or Comptroller's Designee within fifteen (15) day of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21, *Tennessee Code Annotated* (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes, or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

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- SECTION 8: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, *Tennessee Code Annotated* provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division of State and Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.
- SECTION 9: There is hereby levied a property tax of \$1.40 per \$100 of assessed value on all real and personal property.
- SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.
- SECTION 11: This ordinance shall take effect July 1, 2015, the public welfare requiring it.

First Reading: May 14, 2015.
Publication Date: May 27, 2015.
Public Hearing: June 11, 2015.
Second Reading: June 11, 2015.


Wyatt Bunker, Mayor

ATTEST:


Jessica Millsbaugh, CMFO
Acting City Recorder

General Fund Overview

GENERAL FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
Local Taxes	\$ 3,413,766	\$ 3,760,323	\$ 5,525,608
Licenses and Permits	\$ 95,115	\$ 93,616	\$ 94,700
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ENDING FUND BALANCE	\$ 6,481,653	\$ 6,606,858	\$ 9,213,623

CITY OF LAKELAND, TENNESSEE		GENERAL FUND REVENUES			
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	PROPERTY TAXES				
31111	Real Property Taxes (Current)	(1,819,900.05)	2,260,136.00	(1,751,348.26)	1,786,876
31112	Personal Property Taxes (Current)	(22,961.63)	-	(19,549.66)	27,015
31113	Property Tax Schools	(471,131.41)	307,990.00	(469,066.84)	467,314
31114	Utility Tax (TPSC)	(11.00)	-	(11,331.85)	6,000
31115	School PT Reserves	(314,087.61)	-	(309,803.87)	311,543
31116	Delinquent Property Tax	-	-	(35,135.20)	30,000
31117	Property Tax Penalty & Interest	-	-	(9,601.44)	8,000
31118	Special Property Tax	-	-	-	1,677,660
	Total Property Taxes	(2,628,091.70)	2,568,126.00	(2,605,837.12)	4,314,408
	LOCAL TAXES				
31600	Local Option Sales Tax	(547,989.65)	507,983.00	(453,027.31)	650,000
31610	Local Sales Tax - Schools	(246,011.71)	250,000.00	(199,080.34)	275,000
31700	Wholesaler Beer Taxes	(69,925.17)	69,250.00	(89,890.36)	70,000
31800	Business Taxes	(48,172.19)	53,579.00	(68,690.66)	50,000
31801	Telecom Sales City	(1,271.88)	-	(925.21)	1,200
31912	Cable Franchise (5%)	(116,006.93)	123,400.00	(110,898.68)	120,000
31920	Room Occupancy Tax	(46,719.23)	44,525.00	(41,732.49)	45,000
	Total Local Taxes	(1,076,096.76)	1,048,737.00	(964,245.05)	1,211,200
	LICENSES AND PERMITS				
32210	Beer Licenses	(1,100.00)	1,100.00	(917.00)	950
32608	Certificate Of Occupancy \$50	(2,900.00)	4,000.00	(2,250.00)	3,600
32610	Bldg Permit Fee (\$450.00)	(46,381.08)	56,500.00	(43,607.23)	50,850
32611	Inspection Fees/Engineer Review Fees	(9,800.00)	16,000.00	(8,400.00)	14,400
32612	Boa Appeals	(800.00)	1,000.00	-	500
32613	Plat Approval Fees/Site Plan Review Fees	(13,620.00)	10,000.00	(10,750.00)	9,000
32617	Administrative Fees For Developments	(5,565.00)	2,000.00	(5,000.00)	2,000
32691	Tree Removal Fee	(30.00)	-	(200.00)	-
32692	Gis Mapping Fees	(4,800.00)	4,000.00	(4,300.00)	4,000
32700	Fence Permit	(1,720.00)	2,055.00	(1,730.00)	2,000
32701	Sign Permit	(973.79)	1,000.00	(1,170.00)	1,000
32702	Land Disb Permit	(675.00)	350.00	(800.00)	600
32703	Accessory Permits	(3,560.00)	2,700.00	(3,290.00)	3,000
32706	Misc/Permits (Model Home)	(235.00)	-	(1,250.00)	-
32707	Street Disturbance Permit	(505.00)	300.00	-	300
32710	Tn One Call Fee	(2,450.00)	2,500.00	(2,150.00)	2,500
	Total Licenses and Permits	(95,114.87)	103,505.00	(85,814.23)	94,700
	GRANTS				
33400	State Grants, Parks And Rec.	-	5,000.00	-	250,000
33450	Fema Reimbursement	-	-	-	395,250
33460	Canada Rd I-40 To Us 70	(149,916.09)	2,200,800.00	(1,122,339.21)	1,104,000
33465	Edge Grant	-	-	-	26,000
36832	Huff n Puff Rd PIN 115470.00	(4,982.86)	375,000.00	-	375,000
	Medians Grant	-	-	-	10,000
	Total Grants	(154,898.95)	2,580,800.00	(1,122,339.21)	2,160,250

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	INTERGOVERNMENTAL				
33320	TVA Pymt in Lieu of Taxes	(231,385.62)	222,000.00	(202,618.36)	142,324
33510	State Sales Tax	(888,073.86)	872,200.00	(693,953.72)	938,465
33520	State Income Tax	(152,702.28)	175,000.00	-	160,000
33530	TN Beer Tax	(7,381.65)	6,000.00	(4,444.92)	6,215
33540	TN Mixed Drink Tax	(1,927.20)	1,850.00	(1,501.24)	1,000
33552	TN City St & Trans Tax	(25,437.83)	-	(19,022.59)	25,482
	Total Intergovernmental	(1,306,908.44)	1,277,050.00	(921,540.83)	1,273,485
	CHARGES AND SERVICES				
34141	Duplication & Printing	(125.00)	-	(50.00)	-
34700	Rental On House	(19,200.00)	19,200.00	(17,600.00)	19,200
34739	Club House Rental Fee	(19,209.47)	15,000.00	(17,954.95)	17,000
34740	Park & Recreation (Rental Fee)	(1,425.00)	1,500.00	(1,200.00)	1,300
34742	Soccer Recreation Fees	-	-	(4,250.00)	21,250
34743	Youth Baseball Fees	-	-	-	5,950
34744	Youth Basketball Fees	(4,950.00)	-	(7,470.00)	8,500
34746	Summer Camp Activities	(500.00)	-	-	2,000
34748	Tennis Recreation Fees	(4,277.00)	-	(1,712.00)	2,664
34749	Tours	(800.00)	500.00	-	-
	Total Charges and Services	(51,536.47)	36,200.00	(50,236.95)	77,864
	INTEREST INCOME				
36100	Interest Earned Checking Accounts	(6,608.41)	1,000.00	(6,287.59)	3,000
36101	Interest From Cd's	(7,071.60)	6,000.00	(2,692.49)	3,000
	Total Interest Income	(13,680.01)	7,000.00	(8,980.08)	6,000
	MISCELLANEOUS REVENUE				
35101	Judgement for Restitution	(3,500.00)	6,000.00	(5,000.00)	6,000
35110	City Court Fines And Costs	(50.62)	200.00	(111.00)	100
36330	Sale Of Asset-Office Furniture	(32,924.88)	-	(496.00)	1,000
36335	Insurance Reimbursements	(86,964.19)	-	(15,782.00)	10,000
36900	Misc. Income (Zon,Sub,Copies)/ Admin Fees	(31,469.57)	1,000.00	(1,280.83)	2,000
36901	Donations/Lakeland Activities	(1,580.00)	-	(168.00)	-
36902	Park/Memorial Tree Donation	-	-	-	-
36904	Senior Citizens Donations	(2,375.00)	1,000.00	(2,978.00)	3,500
	Total Other Revenue	(158,864.26)	8,200.00	(25,815.83)	22,600
	OTHER SOURCES				
36102	Debt Proceeds - TML Loan Reimbursement	(2,667,782.09)	-	-	-
36831	Debt Proceeds - TLDA Loan - Beverle Rivera - SIF#001	(51,045.10)	1,500,000.00	(8,790.00)	1,607,541
	Total Other Revenue	(2,718,827.19)	1,500,000.00	(8,790.00)	1,607,541
Total For Fund: 110		(5,485,191.46)	7,629,618.00	(5,784,809.30)	10,768,048

CITY OF LAKELAND, TENNESSEE GENERAL FUND EXPENDITURES

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
GENERAL GOVERNMENT					
Personnel Compensation:					
41000-111	Salaries - Permanent Employees	258,231.04	(133,714.00)	115,895.38	88,000
41000-121	Regular Employee Wages	125,189.58	(44,070.00)	42,765.02	87,506
41000-123	Overtime Wages	5,680.94	(3,000.00)	492.04	2,000
41000-122	Temporary Employee Wages	11,301.04	(25,000.00)	-	10,000
	Subtotal Personnel Compensation	400,592.60	(206,284.00)	159,152.44	187,506
Fringe Benefits:					
41000-141	FICA (Employer's Share)	29,735.34	(15,742.00)	12,063.92	14,344
41000-142	Insurance Dental Health Life	59,967.84	(31,024.00)	25,833.96	37,451
41000-143	Employee Retirement Plan	28,618.49	(14,317.00)	9,944.73	10,428
41000-144	Retirement - Health Plan	3,509.80	-	-	2,000
41000-146	Workmen's Compensation	6,993.00	(2,100.00)	1,245.00	1,300
41000-147	Unemployment Insurance	11,821.29	(500.00)	4,950.00	4,000
41000-148	Education/Training	1,969.65	(4,000.00)	1,040.00	4,000
41000-149	Uniforms	453.41	(300.00)	137.16	-
	Subtotal Fringe Benefits	143,068.82	(67,983.00)	55,214.77	73,524
General Office Expense:					
41000-210	Postage	5,591.59	(5,800.00)	4,144.56	5,500
41000-213	Automobile Licenses And Titles	156.00	-	-	-
41000-219	Other Communication And Transportation	49.40	-	-	-
41000-220	Printing, Duplicating, Typing, And Binding	15,285.19	(12,000.00)	9,748.97	10,000
41000-311	Office Stationery and Forms	1,062.31	-	399.96	500
41000-230	Publicity, Subscriptions, And Dues	10,319.24	(8,000.00)	7,087.86	10,000
41000-233	Subscriptions To Newspapers And Periodicals	171.89	(600.00)	198.79	600
41000-235	Memberships, Registration Fees, And Tuition	687.00	-	1,418.00	-
	Subtotal General Office Expense	33,322.62	(26,400.00)	22,998.14	26,600
Utility Services:					
41000-241	Electric	14,563.87	(14,200.00)	10,073.85	14,200
41000-242	Water	2,108.00	(1,600.00)	1,475.04	1,600
41000-244	Gas/Propane	3,898.82	(4,000.00)	2,720.07	4,000
41000-245	Telephone	21,333.74	(16,000.00)	9,362.46	16,000
41000-251	Mlgw Collection Fee	-	-	9,575.85	11,000
	Subtotal Utility Services	41,904.43	(35,800.00)	33,207.27	46,800
Professional Services:					
41000-252	Legal Services	100,750.53	(60,000.00)	82,021.23	85,000
41000-253	Accounting And Auditing Services	26,173.75	(30,000.00)	18,800.00	34,250
41000-254	Architectural, Engineering, & Landscaping Services	-	(60,000.00)	24,656.15	15,000
41000-255	Data Processing Services	32,035.67	(35,000.00)	37,084.04	23,000
41000-256	Consultant's Services	15,297.64	(7,400.00)	2,750.00	5,000
41000-257	Property Tax Commission Fees	52,595.81	(52,500.00)	53,946.04	55,000
41000-259	Other Professional Services	61,338.39	(30,000.00)	23,620.64	29,500
	Subtotal Professional Services	288,191.79	(274,900.00)	242,878.10	246,750
Repair and Maintenance:					
41000-260	Repair And Maintenance Services	1,864.27	-	-	-
41000-261	Repair And Maintenance Motor Vehicles	126.00	-	497.31	1,000
41000-266	Repair And Maintenance Buildings	2,026.74	(2,500.00)	3,748.90	4,000
41000-267	Repair And Maintenance Plumbing, Heating And Elect	6,907.67	-	1,493.26	1,000
	Subtotal Repair and Maintenance	10,924.68	(2,500.00)	5,739.47	6,000

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	Travel:				
41000-280	Travel	4,773.86	(7,000.00)	571.65	5,000
41000-285	Staff Local Travel	142.38	-	-	-
41000-286	Vehicle Lease	5,833.86	-	-	-
41000-287	Meals And Entertainment	3,321.42	(4,000.00)	2,912.09	4,000
	Subtotal Travel	14,071.52	(11,000.00)	3,483.74	9,000
	Supplies:				
41000-290	Contracted Service	16,695.62	(18,000.00)	16,070.88	12,000
41000-299	Sundry/Contingency	3,440.86	(1,000.00)	592.52	50,000
41000-310	Office Supplies and Materials	14,144.53	(15,000.00)	7,309.65	10,000
41000-301	Wherry Expenses \$300/mth	1,500.00	-	-	-
41000-318	Miscellaneous Expense	1,893.17	-	333.45	-
41000-320	Operating Supplies	2,100.58	(1,200.00)	2,897.20	2,500
41000-321	Bank Charges	155.02	(100.00)	-	100
41000-322	Chemical, Laboratory, And Medical Supplies	108.30	-	-	-
41000-331	Gas, Oil, Diesel	2,598.07	(2,100.00)	1,398.47	2,000
41000-332	NATIONAL PRAYER DAY	140.00	-	-	-
41000-390	Special Census	-	(15,000.00)	10,765.92	10,000
	Subtotal Supplies	42,776.15	(52,400.00)	39,368.09	86,600
	Insurance:				
41000-510	Insurance	500.00	-	500.00	-
41000-511	Insurance On Buildings	51,173.00	(53,000.00)	52,540.00	53,000
41000-521	Surety Bonds For Officials And Employees	150.00	(250.00)	200.00	525
	Subtotal Insurance	51,823.00	(53,250.00)	53,240.00	53,525
	Miscellaneous:				
41000-617	Repair On Rental Property	8,821.48	(1,000.00)	1,044.78	1,500
41000-618	Rental Management Fee	2,203.50	(1,920.00)	1,760.00	1,920
41000-619	Fees For Sale Of Equipment	744.35	-	32.32	250
41000-944	Capital Outlay-Vehicles	57,430.47	-	-	-
41000-948	Computer Upgrades	20,752.36	(10,000.00)	850.50	15,000
41000-949	Other Machinery & Equip./ Sirens & Installation	1,495.05	-	-	-
	Subtotal Miscellaneous	91,447.21	(12,920.00)	3,687.60	18,670
	Total General Government	1,118,122.82	(743,437.00)	618,969.62	754,974
	BOARD AND COMMISSIONS				
41330-111	Salaries - Permanent Employees	25,689.55	(25,200.00)	23,100.00	25,200
41330-141	FICA (Employer's Share)	1,954.85	(1,928.00)	1,767.01	1,928
41330-148	Education/Training	682.08	(1,000.00)	200.00	1,000
41330-220	Printing, Duplicating, Typing, And Binding	197.50	-	-	-
41330-231	Publication Of Formal And Legal Notices	25,719.93	-	-	-
41330-280	Travel	589.93	(800.00)	-	1,000
41330-287	Meals And Entertainment	5.11	(200.00)	-	200
41330-515	Professional Liability	340.00	(500.00)	-	500
	Total Board and Commissions	55,178.95	(29,628.00)	25,067.01	29,828

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
FINANCIAL ADMINISTRATION					
Personnel Compensation:					
41500-111	Salaries - Permanent Employees	-	(70,000.00)	53,750.00	75,000
41500-121	Regular Employee Wages	3,661.00	(87,504.00)	77,463.22	88,629
41500-123	Overtime Wages	566.00	(2,000.00)	921.95	1,000
41500-122	Temporary Employee Wages	330.00	-	570.00	-
	Subtotal Personnel Compensation	4,557.00	(159,504.00)	132,705.17	164,629
Fringe Benefits:					
41500-141	FICA (Employer's Share)	354.00	(12,202.00)	10,070.90	12,594
41500-142	Insurance Dental Health Life	-	(26,589.00)	22,609.75	25,723
41500-143	Employee Retirement Plan	-	(13,717.00)	11,126.36	13,611
41500-144	Retirement - Health	-	(1,200.00)	1,148.16	1,200
41500-146	Workmen's Compensation	-	(1,595.00)	952.00	1,000
41500-148	Education/Training	-	(2,000.00)	50.00	2,000
	Subtotal Fringe Benefits	354.00	(57,303.00)	45,957.17	56,128
General Office Expense:					
41500-311	Office Stationery and Forms	100.00	-	167.78	-
41500-230	Publicity, Subscriptions, And Dues	-	(150.00)	12.00	150
41500-235	Memberships, Registration Fees, And Tuition	-	(1,000.00)	295.00	-
41500-245	Telephone	48.07	-	600.00	720
	Subtotal General Office Expense	148.07	(1,150.00)	1,074.78	870
Professional Services:					
41500-255	Data Processing Services	71,520.41	-	38.40	-
41500-259	Other Professional Services	-	-	120.00	-
	Subtotal Professional Services	71,520.41	-	158.40	-
Travel:					
41500-280	Travel	-	(950.00)	891.46	2,000
41500-287	Meals And Entertainment	-	-	-	500
	Subtotal Travel	-	(950.00)	891.46	2,500
Supplies:					
41500-290	Contracted Service	2,150.00	(1,000.00)	-	1,000
41500-318	Miscellaneous Expense	-	-	-	250
41500-331	Gas, Oil, Diesel	-	-	43.23	100
	Subtotal Supplies	2,150.00	(1,000.00)	43.23	1,350
Total Financial Administration		78,729.48	(219,907.00)	180,830.21	225,477

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
ENGINEERING DEPARTMENT					
Personnel Compensation:					
41670-111	Salaries - Permanent Employees	69,378.26	-	-	75,000
Subtotal Personnel Compensation		69,378.26	-	-	75,000
Fringe Benefits:					
41670-141	FICA (Employer's Share)	5,020.69	-	-	5,738
41670-142	Insurance Dental Health Life	7,512.33	-	-	8,761
41670-143	Employee Retirement Plan	5,179.31	-	-	3,750
41670-144	Retirement - Health Plan	878.00	-	-	-
41670-146	Workmen's Compensation	1,846.00	-	-	2,000
41670-148	Education/Training	895.00	(500.00)	-	2,500
Subtotal Fringe Benefits		21,331.33	(500.00)	-	22,749
General Office Expense:					
41670-230	Publicity, Subscriptions, And Dues	349.00	-	-	500
41670-245	Telephone	911.84	-	-	720
Subtotal General Office Expense		1,260.84	-	-	1,220
Professional Services:					
41670-254	Architectural, Engineering, & Landscaping Services	16,781.40	(56,000.00)	44,275.80	5,000
41670-255	Data Processing Services	253.00	-	-	-
41670-259	Other Professional Services	-	-	-	5,000
Subtotal Professional Services		17,034.40	(56,000.00)	44,275.80	10,000
Travel:					
41670-280	Travel	269.29	-	-	1,500
41670-287	Meals And Entertainment	235.19	-	-	400
Subtotal Travel		504.48	-	-	1,900
Supplies:					
41670-299	Sundry/Contingency	623.53	-	-	2,500
41670-310	Office Supplies and Materials	17.71	-	-	-
41670-331	Gas, Oil, Diesel	39.63	-	-	750
Subtotal Supplies		680.87	-	-	3,250
Projects:					
41670-771	Huff N Puff	1,200.62	(469,000.00)	12,603.87	455,000
41670-773	New Canada Road - Engineering	19,411.12	(151,000.00)	-	-
41670-775	Construction Of Beverle Rivera	9,321.26	(1,500,000.00)	953.50	1,607,541
41670-773	New Canada Road - ROW	396,428.43	(2,600,000.00)	1,241,219.52	1,380,000
41670-777	FEMA Grant	-	-	-	395,250
Subtotal Projects		426,361.43	(4,720,000.00)	1,254,776.89	3,837,791
Capital:					
41670-944	Capital Outlay - Vehicles	-	-	-	12,500
Subtotal Capital		-	-	-	12,500
Total Engineering Department		536,551.61	(4,776,500.00)	1,299,052.69	3,964,410

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	CONSTRUCTION INSPECTION				
	Personnel Compensation:				
41672-121	Regular Employee Wages	43,191.32	(76,461.00)	52,403.91	39,104
41672-123	Overtime Wages	743.40	(700.00)	409.44	800
	Subtotal Personnel Compensation	43,934.72	(77,161.00)	52,813.35	39,904
	Fringe Benefits:				
41672-141	FICA (Employer's Share)	3,340.75	(5,903.00)	3,418.85	2,991
41672-142	Insurance Dental Health Life	8,744.28	(17,335.00)	9,752.34	9,002
41672-143	Employee Retirement Plan	3,654.74	(6,636.00)	4,085.18	3,423
41672-146	Workmen's Compensation	2,215.00	(4,745.00)	2,832.00	3,000
41672-148	Education/Training	-	(1,000.00)	-	1,000
41672-326	Uniforms	99.99	(400.00)	243.96	300
	Subtotal Fringe Benefits	18,054.76	(36,019.00)	20,332.33	19,716
	General Office Expense:				
41672-245	Telephone	248.06	(600.00)	480.70	600
	Subtotal General Office Expense	248.06	(600.00)	480.70	600
	Travel:				
41672-280	Travel	-	(100.00)	-	100
	Subtotal Travel	-	(100.00)	-	100
	Supplies:				
41672-299	Contingency/Sundry	-	-	-	300
41672-310	Office Supplies and Materials	45.00	-	45.75	-
41672-331	Gas, Oil, Diesel	1,126.26	(1,200.00)	2,468.38	1,500
41672-341	Tools	34.56	(200.00)	-	-
	Subtotal Supplies	1,205.82	(1,400.00)	2,514.13	1,800
	Total Code Inspection	63,443.36	(115,280.00)	76,140.51	62,120

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
PLANNING DEPARTMENT					
Personnel Compensation:					
41700-111	Salaries - Permanent Employees	121,864.34	(82,000.00)	65,915.48	52,500
41700-121	Regular Employee Wages	28,799.47	(38,019.00)	34,299.91	30,794
41700-123	Overtime Wages	1,507.20	(1,500.00)	1,635.94	1,125
41700-122	Temporary Employee Wages	-	-	9,446.40	10,000
	Subtotal Personnel Compensation	152,171.01	(121,519.00)	111,297.73	94,419
Fringe Benefits:					
41700-141	FICA (Employer's Share)	11,445.18	(9,296.00)	8,856.75	7,223
41700-142	Insurance Dental Health Life	18,520.82	(17,579.00)	14,773.30	12,834
41700-143	Employee Retirement Plan	13,370.84	(10,451.00)	8,664.27	5,047
41700-144	Retirement - Health Plan	2,957.00	(1,949.00)	2,769.60	750
41700-146	Workmen's Compensation	3,045.75	(1,215.00)	732.00	900
41700-148	Education/Training	806.47	(2,500.00)	450.00	2,500
	Subtotal Fringe Benefits	50,146.06	(42,990.00)	36,245.92	29,254
General Office Expense:					
41700-220	Printing, Duplicating, Typing, And Binding	1,551.89	(500.00)	-	500
41700-230	Publicity, Subscriptions, And Dues	508.75	(500.00)	1,400.66	1,500
41700-245	Telephone	240.00	(720.00)	540.00	720
	Subtotal General Office Expense	2,300.64	(1,720.00)	1,940.66	2,720
Professional Services:					
41700-252	Legal Services	8,550.00	(20,000.00)	2,887.50	-
41700-254	Architectural, Engineering, & Landscaping Services	-	(20,000.00)	-	-
41700-259	Other Professional Services	31,077.80	(15,000.00)	7,106.00	35,000
	Subtotal Professional Services	39,627.80	(55,000.00)	9,993.50	35,000
Travel:					
41700-280	Travel	-	(3,000.00)	-	3,000
41700-287	Meals And Entertainment	161.00	-	-	500
	Subtotal Travel	161.00	(3,000.00)	-	3,500
Supplies:					
41700-331	Gas, Oil, Diesel	39.63	-	-	750
	Subtotal Supplies	39.63	-	-	750
Projects:					
41700-740	Edge Grant	-	(52,000.00)	-	52,000
	Subtotal Projects	-	(52,000.00)	-	52,000
Capital:					
41700-944	Capital Outlay - Vehicles	-	-	-	12,500
	Subtotal Capital	-	-	-	12,500
Total Planning Department		244,446.14	(276,229.00)	159,477.81	230,143

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
ECONOMIC DEVELOPMENT					
Personnel Compensation:					
41701-111	Salaries - Permanent Employees	39,465.10	-	-	17,500
41701-121	Regular Employee Wages	9,074.17	-	-	10,265
41701-123	Overtime Wages	461.39	-	-	375
	Subtotal Personnel Compensation	49,000.66	-	-	28,140
Fringe Benefits:					
41701-141	FICA (Employer's Share)	3,685.08	-	-	2,153
41701-142	Insurance Dental Health Life	5,638.73	-	-	4,445
41701-143	Employee Retirement Plan	3,532.92	-	-	1,757
41701-144	Retirement - Health Plan	985.72	-	-	250
41701-146	Workmen's Compensation	1,015.25	-	-	300
41701-148	Education/Training	-	-	-	-
	Subtotal Fringe Benefits	14,857.70	-	-	8,905
General Office Expense:					
41701-230	Publicity, Subscriptions, And Dues	1,257.79	-	-	300
	Subtotal General Office Expense	1,257.79	-	-	300
Professional Services:					
41701-252	Legal Services	-	-	-	20,000
41701-259	Other Professional Services	1,899.75	-	-	10,000
	Subtotal Professional Services	1,899.75	-	-	30,000
Supplies:					
41701-299	Miscellaneous/Supplies/Activities	96.00	-	-	250
	Subtotal Supplies	96.00	-	-	250
Projects:					
41701-724	Lakeland Chamber of Commerce	18,000.00	(18,000.00)	16,500.00	18,000
	Subtotal Projects	18,000.00	(18,000.00)	16,500.00	18,000
	Total Economic Development	85,111.90	(18,000.00)	16,500.00	85,594

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
CODES ENFORCEMENT					
Personnel Compensation:					
41710-121	Regular Employee Wages	35,501.52	-	-	35,360
41710-123	Overtime Wages	211.02	-	-	800
	Subtotal Personnel Compensation	35,712.54	-	-	36,160
Fringe Benefits:					
41710-141	FICA (Employer's Share)	2,747.16	-	-	2,766
41710-142	Insurance Dental Health Life	8,139.25	-	-	8,941
41710-143	Employee Retirement Plan	3,273.82	-	-	1,808
41710-146	Workmen's Compensation	2,215.00	-	-	2,000
41710-148	Education/Training	125.00	-	-	500
41710-326	Uniforms	918.56	-	-	500
	Subtotal Fringe Benefits	17,418.79	-	-	16,515
General Office Expense:					
41710-220	Printing, Duplicating, Typing, And Binding	796.00	-	-	1,500
	Subtotal General Office Expense	796.00	-	-	1,500
Repair and Maintenance:					
41710-261	Repair And Maintenance Motor Vehicles	505.00	-	-	1,000
	Subtotal Repair and Maintenance	505.00	-	-	1,000
Supplies:					
41710-290	Contracted Service	5,266.12	(2,500.00)	1,378.00	2,000
41710-331	Gas, Oil, Diesel	694.56	-	-	1,500
41710-341	Tools	103.62	-	-	-
	Subtotal Supplies	6,064.30	(2,500.00)	1,378.00	3,500
Capital:					
41710-944	Capital Outlay - Vehicles	-	-	-	20,000
	Subtotal Capital	-	-	-	20,000
Total Codes Enforcement		60,496.63	(2,500.00)	1,378.00	78,675

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	GIS				
	Personnel Compensation:				
41711-111	Salaries - Permanent Employees	49,638.50	(50,437.00)	27,570.35	50,437
41711-124	Temporary Employee Wages	1,182.20	-	-	-
	Subtotal Personnel Compensation	50,820.70	(50,437.00)	27,570.35	50,437
	Fringe Benefits:				
41711-141	FICA (Employer's Share)	3,017.72	(3,858.00)	1,820.16	3,858
41711-142	Insurance Dental Health Life	8,603.24	(8,952.00)	3,122.32	8,521
41711-143	Employee Retirement Plan	4,249.83	(4,338.00)	2,550.95	4,338
41711-146	Workmen's Compensation	1,477.00	(504.00)	293.00	500
41711-148	Education/Training	175.00	(1,500.00)	-	1,500
	Subtotal Fringe Benefits	17,522.79	(19,152.00)	7,786.43	18,717
	General Office Expense:				
41711-235	Memberships, Registration Fees, And Tuition	180.00	(200.00)	115.00	200
	Subtotal General Office Expense	180.00	(200.00)	115.00	200
	Professional Services:				
41711-255	Data Processing Services	6,178.64	(6,700.00)	6,469.00	56,700
41711-259	Other Professional Services	399.00	(1,000.00)	-	1,500
	Subtotal Professional Services	6,577.64	(7,700.00)	6,469.00	58,200
	Travel:				
41711-280	Travel	1,459.96	(3,000.00)	-	3,000
41711-287	Meals And Entertainment	-	-	-	500
	Subtotal Travel	1,459.96	(3,000.00)	-	3,000
	Supplies:				
41711-320	Operating Supplies	-	(450.00)	-	450
	Subtotal Supplies	-	(450.00)	-	450
	Total GIS	76,561.09	(80,939.00)	41,940.78	131,004
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	CAPITAL EXPENDITURES				
41800-750	Equipment Purchases/excavator/salter	55,020.28	-	-	-
41800-905	I-40 Canada Road Interchange	3,000,000.00	-	-	-
41800-923	Institutional (Schools, Hospitals, Etc.)	5,000.00	-	-	-
41800-951	Loan Amortization - Capital Projects	333,000.00	(496,000.00)	346,000.00	-
41810-964	City Hall Security Improv	1,560.60	-	-	-
41840-967	P W Building & Grounds	13,788.21	-	-	-
41929-957	Misc Street & Storm Sewer Imprv	52,191.50	(56,700.00)	23,384.42	-
41929-974	Storm Water	29,614.60	-	500.00	-
	Total Capital Expenditures	3,490,175.19	(552,700.00)	369,884.42	-
	AMBULANCE SERVICES				
42153-220	Printing, Duplicating, Typing, And Binding	500.00	-	-	-
42153-299	Miscellaneous/Supplies/Activities	333.41	-	-	-
	Total Ambulance Services	833.41	-	-	-
	PUBLIC SAFETY				
42500-111	Salaries - Permanent Employees	3,763.65	-	-	-
42500-121	Regular Employee Wages	19,471.44	-	-	-
42500-122	Overtime Wages	17.31	-	-	-
42500-141	FICA (Employer's Share)	1,771.06	-	-	-
42500-331	Gas, Oil, Diesel	2,197.98	-	-	-
42500-340	Other Repair And Maintenance Supplies	263.90	-	-	-
	Total Public Safety	27,485.34	-	-	-

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	PUBLIC WORKS				
	Personnel Compensation:				
43000-111	Salaries - Permanent Employees	575.00	(13,590.00)	11,969.56	27,995
43000-121	Regular Employee Wages	626.00	(30,480.00)	11,708.49	14,360
43000-122	Temporary Employee Wages	-	(7,000.00)	8,869.61	10,000
43000-123	Overtime Wages			-	500
	Subtotal Personnel Compensation	1,201.00	(51,070.00)	32,547.66	52,856
	Fringe Benefits:				
43000-141	FICA (Employer's Share)	92.00	(3,372.00)	2,526.86	4,043
43000-142	Insurance Dental Health Life	-	(5,436.00)	234.30	4,142
43000-143	Employee Retirement Plan	-	(3,790.00)	1,078.80	2,408
43000-144	Retirement - Health Plan	-	-	148.61	250
43000-146	Workmen's Compensation	-	(1,322.00)	781.00	800
43000-148	Education/Training	-	-	-	1,500
43000-149	Uniforms	-	(350.00)	209.49	450
	Subtotal Fringe Benefits	92.00	(14,270.00)	4,979.06	13,593
	Utility Services:				
43000-241	Electric	1,163.06	(1,100.00)	847.57	2,300
43000-241	Electric	1,471.42	(1,200.00)	1,314.73	-
43000-245	Telephone	-	(720.00)	600.00	720
	Subtotal Utility Services	2,634.48	(3,020.00)	2,762.30	3,020
	Professional Services:				
43000-254	Architectural, Engineering, & Landscaping Services	1,050.00	(30,000.00)	12,160.20	30,000
43000-259	Other Professional Services	189.00	(5,000.00)	194.00	-
	Subtotal Professional Services	1,239.00	(35,000.00)	12,354.20	30,000
	Repair and Maintenance:				
43000-261	Repair And Maintenance Motor Vehicles	944.14	(500.00)	3,877.37	2,500
43000-266	Repair And Maintenance Buildings	595.00	-	-	-
	Subtotal Repair and Maintenance	1,539.14	(500.00)	3,877.37	2,500
	Travel:				
43000-280	Travel	-	-	227.92	2,500
43000-287	Meals And Entertainment	-	-	66.00	300
	Subtotal Travel	-	-	293.92	2,800
	Supplies:				
43000-290	Contracted Service	-	(17,000.00)	4,650.00	17,000
43000-299	Sundry/Contingency	1,687.04	-	224.26	250
43000-331	Gas, Oil, Diesel	2,167.62	(1,500.00)	1,745.68	2,500
43000-333	Other Equipment Parts & Repairs	118.50	(500.00)	125.00	1,500
43000-340	Other Repair And Maintenance Supplies	62.87	-	-	-
43000-341	Tools	612.73	(1,000.00)	1,960.38	1,000
43000-344	Safety Supplies	2,706.53	(2,000.00)	-	2,000
	Subtotal Supplies	7,355.29	(22,000.00)	8,705.32	24,250
	Capital:				
43100-944	Highways And Streets - Capital Outlay-Vehicles	-	(85,000.00)	84,999.00	-
43000-949	Other Machinery & Equipment	233.75	(3,000.00)	-	3,000
43100-975	Highways And Streets - Street Crack Filling	-	(275,000.00)	79,165.00	-
43100-976	Highways And Streets - Liquid De-Icing Tanks	-	(7,500.00)	-	-
	Subtotal Capital	233.75	(370,500.00)	164,164.00	3,000
	Total Public Works	14,294.66	(496,360.00)	229,683.83	132,019

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
SENIOR CITIZEN ACTIVITIES					
Personnel Compensation:					
44310-121	Regular Employee Wages	-	-	-	13,895
44310-122	Overtime Wages	-	-	-	500
	Subtotal Personnel Compensation	-	-	-	14,395
Fringe Benefits:					
44310-141	FICA (Employer's Share)	-	-	-	1,063
44310-146	Workmen's Compensation	-	-	-	300
	Subtotal Fringe Benefits	-	-	-	1,363
General Office Expense:					
44310-220	Printing, Duplicating, Typing, And Binding	4.72	(60.00)	64.26	500
	Subtotal General Office Expense	4.72	(60.00)	64.26	500
Utility Services:					
44310-241	Electric	-	-	-	4,000
44310-242	Water	-	-	-	2,000
44310-244	Gas/Propane	-	-	-	250
44310-245	Telephone	-	-	-	2,800
	Subtotal Utility Services	-	-	-	9,050
Professional Services:					
44310-259	Other Professional Services	5,381.00	(3,300.00)	1,375.00	-
	Subtotal Professional Services	5,381.00	(3,300.00)	1,375.00	-
Repair and Maintenance:					
44310-266	Repair And Maintenance Buildings	664.48	(100.00)	380.00	750
	Subtotal Repair and Maintenance	664.48	(100.00)	380.00	750
Travel:					
44310-287	Meals And Entertainment	218.96	(250.00)	3,303.76	3,500
	Subtotal Travel	218.96	(250.00)	3,303.76	3,500
Supplies:					
44310-290	Contracted Service	5,136.17	(3,000.00)	3,707.77	1,300
44310-299	Sundry/Contingency	602.77	(1,200.00)	-	200
44310-300	Office Supplies and Materials	56.13	(200.00)	96.16	200
44310-320	Operating Supplies	25.70	-	-	100
44310-325	Park Activities	929.47	-	-	-
44310-335	Painting Or Plumbing Supplies	-	(75.00)	-	-
	Subtotal Supplies	6,750.24	(4,475.00)	3,803.93	1,800
	Total Senior Citizen Activities	13,019.40	(8,185.00)	8,926.95	31,358

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
RECREATION					
44400-111	Salaries - Permanent Employees	22,078.60	-	-	-
44400-121	Regular Employee Wages	34,884.74	-	-	-
44400-122	Overtime Wages	454.65	-	-	-
44400-124	Temporary Employee Wages	11,125.73	-	-	-
44400-141	FICA (Employer's Share)	4,953.73	-	-	-
44400-142	Insurance Dental Health Life	10,203.13	-	-	-
44400-143	Employee Retirement Plan	3,721.11	-	-	-
44400-146	Workmen's Compensation	1,846.00	-	-	-
44400-149	Uniforms	58.46	-	-	-
44400-220	Printing, Duplicating, Typing, And Binding	186.81	-	-	-
44400-235	Memberships, Registration Fees, And Tuition	250.00	-	-	-
44400-259	Other Professional Services	40.00	-	-	-
44400-280	Travel	34.77	-	-	-
44400-287	Meals And Entertainment	10.00	-	(10.00)	-
44400-299	Miscellaneous/Supplies/Activities Sundry	85.19	-	-	-
44400-461	Summer Activities	1,995.05	(1,500.00)	-	2,000
44400-462	Youth Soccer	-	-	2,896.30	21,250
44400-463	Golf Expenses	780.00	-	-	-
44400-464	Youth Basketball Expenses	4,100.00	(500.00)	4,891.99	8,500
44400-466	Youth Baseball	-	-	-	5,950
44400-467	Youth Tennis	3,353.60	-	460.80	3,000
Total Recreation		100,161.57	(2,000.00)	8,239.09	40,700
IH CLUBHOUSE					
Utility Services:					
44421-241	Electric	8,743.16	(9,000.00)	6,385.44	4,000
44421-242	Water	3,759.82	(4,000.00)	3,089.89	2,000
44421-244	Gas/Propane	623.42	(500.00)	500.00	250
44421-245	Telephone	106.00	-	-	-
Subtotal Utility Services		13,232.40	(13,500.00)	9,975.33	6,250
Professional Services:					
44421-259	Other Professional Services	6,287.25	(1,200.00)	2,965.00	1,200
Subtotal Professional Services		6,287.25	(1,200.00)	2,965.00	1,200
Repair and Maintenance:					
44421-266	Repair And Maintenance Buildings	3,789.89	-	-	3,500
44421-269	Repair And Maintenance Other Repair And Maintenanc	3,389.74	(6,000.00)	3,426.44	-
Subtotal Repair and Maintenance		7,179.63	(6,000.00)	3,426.44	3,500
Supplies:					
44421-290	Contracted Service	-	-	-	3,000
44421-299	Sundry/Contingency	-	-	-	200
44421-300	Office Supplies and Materials	-	(100.00)	23.95	-
44421-320	Operating Supplies	-	-	-	1,000
44421-322	Chemical, Laboratory, And Medical Supplies	-	(100.00)	-	-
44421-335	Painting Or Plumbing Supplies	344.44	(750.00)	-	-
Subtotal Supplies		344.44	(950.00)	23.95	4,200
Miscellaneous:					
44421-455	Landscaping	1,493.75	-	68.27	500
44421-461	Summer Activities	3,646.27	(3,500.00)	369.80	-
44421-901	I H Club Rental	20,000.00	(20,000.00)	20,000.00	7,500
44421-931	IH Parking Lot	-	(1,500.00)	-	1,500
Subtotal Miscellaneous		25,140.02	(25,000.00)	20,438.07	9,500
Total IH Clubhouse		52,183.74	(46,650.00)	36,828.79	24,650

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
PARK ADMINISTRATION					
Personnel Compensation:					
44710-111	Salaries - Permanent Employees	9,063.82	(48,000.00)	12,415.00	56,000
44710-121	Regular Employee Wages	103,522.85	(84,392.00)	68,427.39	73,861
44710-123	Overtime Wages	2,918.31	(1,200.00)	3,575.65	3,000
44710-122	Temporary Employee Wages	-	(8,500.00)	19,333.11	10,000
	Subtotal Personnel Compensation	115,504.98	(142,092.00)	103,751.15	142,861
Fringe Benefits:					
44710-141	FICA (Employer's Share)	7,592.60	(10,526.00)	7,908.99	10,929
44710-142	Insurance Dental Health Life	17,532.10	(26,572.00)	14,977.74	13,015
44710-143	Employee Retirement Plan	7,031.24	(10,268.00)	6,071.00	9,410
44710-144	Retirement - Health Plan	251.00	-	-	-
44710-146	Workmen's Compensation	2,215.00	(3,500.00)	2,100.00	2,400
44710-148	Education/Training	-	(800.00)	20.00	800
44710-326	Uniforms	486.82	(400.00)	236.19	1,000
	Subtotal Fringe Benefits	35,108.76	(52,066.00)	31,313.92	37,554
General Office Expense:					
44710-220	Printing, Duplicating, Typing, And Binding	-	(600.00)	-	600
44710-230	Publicity, Subscriptions, And Dues	-	(440.00)	161.00	400
	Subtotal General Office Expense	-	(1,040.00)	161.00	1,000
Professional Services:					
44710-259	Other Professional Services	6,287.25	-	1,290.00	-
	Subtotal Professional Services	6,287.25	-	1,290.00	-
Repair and Maintenance:					
44710-261	Repair And Maintenance Motor Vehicles	2,494.66	(3,000.00)	1,835.31	3,000
	Subtotal Repair and Maintenance	2,494.66	(3,000.00)	1,835.31	3,000
Travel:					
44710-261	Travel	-	(100.00)	227.91	1,000
44710-287	Meals And Entertainment	-	-	66.00	250
	Subtotal Travel	-	(100.00)	293.91	1,250
Supplies:					
44710-290	Contracted Service	11,175.34	(10,500.00)	7,728.95	3,000
44710-299	Sundry/Contingency	1,131.58	(1,000.00)	173.26	500
44710-320	Operating Supplies	-	(1,200.00)	151.76	500
44710-325	City Sponsored Activities	13,994.73	(6,000.00)	6,800.49	10,000
44710-331	Gas, Oil, Diesel	4,327.28	(4,400.00)	2,864.71	4,500
44710-333	Other Equipment Parts & Repairs	2,694.84	(4,500.00)	689.21	3,000
44710-341	Tools	957.50	(1,500.00)	1,586.17	1,500
44710-342	Sign Parts And Supplies	777.35	(1,000.00)	306.00	1,000
	Subtotal Supplies	35,058.62	(30,100.00)	20,300.55	24,000
Miscellaneous:					
44421-452	Gravel And Sand	-	(500.00)	-	500
44421-455	Landscaping	1,493.75	(16,000.00)	-	500
	Subtotal Miscellaneous	1,493.75	(16,500.00)	-	1,000
Projects:					
44421-	Medians Grant	-	-	-	10,000
44421-	LPRF Grant - Park Development	-	-	-	250,000
44421-	Park Development	-	-	-	50,000
	Subtotal Projects	-	-	-	310,000
Total Park Administration		195,948.02	(244,898.00)	158,945.84	520,665

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	CONSERVATION OF NATURAL RESOURCES				
45100-111	Salaries - Permanent Employees	25,395.84	-	-	-
45100-141	FICA (Employer's Share)	1,946.71	-	-	-
45100-142	Insurance Dental Health Life	966.00	-	-	-
45100-143	Employee Retirement Plan	2,249.04	-	-	-
45100-146	Workmen's Compensation	1,477.00	-	-	-
45100-148	Education/Training	280.00	-	-	-
45100-230	Publicity, Subscriptions, And Dues	10.00	-	-	-
45100-254	Architectural, Engineering, & Landscaping Services	24,370.99	-	-	-
45100-259	Other Professional Services	780.00	-	-	-
45100-261	Repair And Maintenance Motor Vehicles	317.07	-	-	-
45100-290	Contracted Service	16,425.00	-	(25.00)	-
45100-299	Miscellaneous/Supplies/Activities	1,000.00	-	-	-
45100-322	Chemical, Laboratory, And Medical Supplies	187.40	-	-	-
45100-338	Equipment Repair & Maint. Parts	4.00	-	-	-
45100-342	Sign Parts And Supplies	55.13	-	-	-
	Total Conservation of Natural Resources	75,464.18	-	(25.00)	-
	INTEREST AND FEES				
49400-611	Interest Expense - Interest On Long Term Debt	4,797.77	(5,000.00)	3,423.74	-
49400-612	Interest Expense - Loan #2 Interest Expense	4,560.51	(14,100.00)	7,434.30	-
49400-613	Interest Expense - Int Expense Beverle Rivera Loan	1,955.41	(6,000.00)	1,990.80	-
49410-616	Tml Loan Note Payable - Fees Beverle Rivera Loan	-	(150,000.00)	-	-
49500-613	Loan Fees - Int Expense Beverle Rivera Loan	124.14	(10,100.00)	126.39	-
49500-614	Loan Fees - Fees (Tml Bond Admin/Etc)	12,448.29	(13,000.00)	10,565.41	-
49500-615	Loan Fees - Loan #2 Fees Payable	13,464.75	(28,000.00)	21,859.83	-
	Total Interest and Fees	37,350.87	(226,200.00)	45,400.47	-
	OTHER GOVERNMENT FUNCTIONS				
51630-690	Operating Transfer to Debt Service Fund	-	-	-	599,192
51621-762	Operating Transfer to School System Fund	414,680.71	(462,448.00)	462,448.00	467,314
51621-765	Operating Transfer to State Street Aid	-	(12,274.00)	-	483,668
	Total Other Governmental Functions	414,680.71	(474,722.00)	462,448.00	1,550,174
	EARLY CHILDHOOD EDUCATION				
73400-111	Salaries - Permanent Employees	-	-	(0.01)	-
73400-121	Regular Employee Wages	-	-	0.40	-
73400-141	FICA (Employer's Share)	-	-	0.07	-
73400-142	Insurance Dental Health Life	-	-	119.62	-
73400-143	Employee Retirement Plan	-	-	1,637.37	-
73400-252	Legal Services	-	-	10,915.00	-
73400-980	School Set Aside Reserves	-	(1,452,455.00)	1,452,455.00	299,492
73400-981	School Set Aside Property Tax	-	(307,990.00)	59,024.69	-
73400-982	School Set Aside Local Option Sales Tax	-	(250,000.00)	-	-
73400-923	Annual SCS Building Payment	-	(56,337.00)	56,337.00	-
	Total Early Childhood Education	-	(2,066,782.00)	1,580,489.14	299,492
Total For Fund: 110		6,740,239.07	(10,380,917.00)	5,320,178.16	8,161,283

(2,751,299)

2,606,766

City of Lakeland - Capital Projects

110: General Fund				Revenue Sources				Total Project Costs
Account	Project	Description	Department	General Fund	Grant	Loan	Other	FY 2016
41670-771	Huff N Puff Improvements	TDOT Grant (80/20) PIN: 115470 - Construction Phase	Engineering	\$ 91,000	\$ 364,000			\$ 455,000
41670-775	Beverle Rivera Improvements	TLDA Loan	Engineering			\$ 1,607,541		\$ 1,607,541
41670-773	New Canada Road Improvements	TDOT Grant (80/20) PIN: 107036 - ROW Acquisition Phase	Engineering	\$ 276,000	\$ 1,104,000			\$ 1,380,000
41670-777	FEMA Grant	Higdon relocation effort - local match paid by homeowners	Engineering		\$ 345,844		\$ 49,406	\$ 395,250
41670-944	Capital Outlay - Vehicles	New vehicle - shared 1/2 with Planning	Engineering	\$ 12,500				\$ 12,500
41700-740	Edge Grant	Gateway signs, LDC bylaws, etc	Planning	\$ 26,000	\$ 26,000			\$ 52,000
41700-944	Capital Outlay - Vehicles	New vehicle - shared 1/2 with Engineering	Planning	\$ 12,500				\$ 12,500
41710-944	Capital Outlay - Vehicles	Code Enforcement vehicle	Code Enforcement	\$ 20,000				\$ 20,000
44710-924	Medians/Landscaping Improvements	Keep Lakeland Beautiful Grant	Parks Administration		\$ 10,000			\$ 10,000
44710-922	Park Improvements	LPRF Grant for 100 acres @ Mem-Arl (grant = \$250k/city funds = \$50k)	Parks Administration	\$ 50,000	\$ 250,000			\$ 300,000
TOTAL				\$ 488,000	\$ 2,099,844	\$ 1,607,541	\$ 49,406	\$ 4,244,791

121: State Street Aid Fund				Revenue Sources				Total Project Costs
Account	Project	Description	Department	State of TN	General Fund	Loan	Other	FY 2016
43100-268	Repair And Maintenance Roads And Streets	Street striping, crack filling, pothole repair, resurfacing	Street	\$ 326,288	\$ 223,712			\$ 550,000
43100-940	New Capital Light Equipment	Above-ground fuel tank = \$13,000 / Boom axe attachment = \$5,400	Street		\$ 18,400			\$ 18,400
TOTAL				\$ 326,288	\$ 242,112	\$ -	\$ -	\$ 568,400

416: Storm Water Fund				Revenue Sources				Total Project Costs
Account	Project	Description	Department	Fees	Fund Balance	Loan	Other	FY 2016
46000-900	Capital Projects	Monroe Rd and Woodland Park Drainage Improvements	Storm Water	\$ 42,699	\$ 132,301			\$ 175,000
TOTAL				\$ 42,699	\$ 132,301	\$ -	\$ -	\$ 175,000

Debt Service Fund Overview

DEBT SERVICE FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
Miscellaneous	\$ -	\$ -	\$ 1,000
TOTAL REVENUES	\$ -	\$ -	\$ 1,000
OTHER SOURCES			
Transfer from General Fund	\$ -	\$ -	\$ 599,192
TOTAL OTHER SOURCES	\$ -	\$ -	\$ 599,192
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ 600,192

DEBT SERVICE FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Principal	\$ -	\$ -	\$ 488,323
Interest	\$ -	\$ -	\$ 60,869
Dues and Fees	\$ -	\$ -	\$ 51,000
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ 600,192
ENDING FUND BALANCE	\$ -	\$ -	\$ -

Debt Service Fund Budget

Revenues

Local - Property Taxes	-
Other - Interest	1,000

Other Financing Sources

Transfers from General Fund	599,192
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TOTAL REVENUE, TRANSFERS, & FUND BALANCE 600,192

Appropriations

Redemption of Principal - 2004 TMBF #50236	181,000
Redemption of Principal - 2008 TMBF #50538	179,000
Redemption of Principal - TLDA Beverle Rivera	75,000
Redemption of Principal - Shelby County Schools	53,323
	488,323

Interest - 2004 TMBF #50236	7,170
Interest - 2008 TMBF #50538	17,685
Interest - TLDA Beverle Rivera	33,000
Interest - Shelby County Schools	3,014
	60,869

Dues and Fees - 2004 TMBF #50236	13,000
Dues and Fees - 2008 TMBF #50538	28,000
Dues and Fees - TLDA Beverle Rivera	10,000
	51,000

TOTAL EXPENDITURES, TRANSFERS, & FUND BALANCE 600,192

City of Lakeland, Tennessee

Schedule of Notes Payable - General Fund Future Maturities (Including Interest)

Governmental Activities												
Fiscal Year	2004 Note Payable - Public Building Authority - Clarksville		2008 Note Payable - Public Building Authority - Clarksville		Shelby County Settlement		2016 Note Payable - TLDA Loan		2015 Capital Lease - ARS Education Finance		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	181,000	7,170	179,000	17,685	53,323	3,014	71,051	32,603	28,067	-	512,441	60,472
2017	187,000	6,235	187,000	16,750	53,590	2,747	72,394	31,260	28,067	-	528,051	56,992
2018	194,000	5,265	195,000	15,775	53,859	2,478	73,762	29,891	25,766	-	542,387	53,409
2019	201,000	4,260	204,000	14,755	54,128	2,209	75,156	28,497	-	-	534,284	49,721
2020	208,000	3,220	213,000	13,690	54,400	1,937	76,577	27,077	-	-	551,977	45,924
2021	215,000	2,145	223,000	12,575	54,672	1,665	78,024	25,630	-	-	570,696	42,015
2022	223,000	1,030	233,000	11,410	54,946	1,391	79,499	24,155	-	-	590,445	37,986
2023	206,095	-	243,000	10,195	55,222	1,115	81,001	22,652	-	-	585,318	33,962
2024	-	-	254,000	8,925	55,498	839	82,532	21,121	-	-	392,030	30,885
2025	-	-	266,000	7,595	55,777	560	84,092	19,562	-	-	405,869	27,717
2026	-	-	278,000	6,205	56,056	281	85,681	17,972	-	-	419,737	24,458
2027	-	-	290,000	4,755	-	-	87,301	16,353	-	-	377,301	21,108
2028	-	-	303,000	3,240	-	-	88,951	14,703	-	-	391,951	17,943
2029	-	-	317,000	1,655	-	-	90,632	13,022	-	-	407,632	14,677
2030	-	-	331,000	-	-	-	92,345	11,309	-	-	423,345	11,309
2031	-	-	-	-	-	-	94,090	9,563	-	-	94,090	9,563
2032	-	-	-	-	-	-	95,868	7,785	-	-	95,868	7,785
2033	-	-	-	-	-	-	97,680	5,973	-	-	97,680	5,973
2034	-	-	-	-	-	-	99,527	4,127	-	-	99,527	4,127
2035	-	-	-	-	-	-	118,836	2,575	-	-	118,836	2,575
	<u>\$ 1,790,095</u>	<u>\$ 37,400</u>	<u>\$ 3,887,000</u>	<u>\$ 163,790</u>	<u>\$ 656,439</u>	<u>\$ 19,605</u>	<u>\$ 1,725,000</u>	<u>\$ 365,830</u>	<u>\$ 81,900</u>	<u>\$ -</u>	<u>\$ 6,333,534</u>	<u>\$ 220,795</u>

State Street Aid Fund Overview

STATE STREET AID FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
State of Tennessee	\$ 321,590	\$ 305,134	\$ 326,288
Miscellaneous	<u>\$ 151</u>	<u>\$ 100</u>	<u>\$ 100</u>
TOTAL REVENUES	\$ 321,741	\$ 305,234	\$ 326,388
OTHER SOURCES			
Transfer from General Fund	<u>\$ -</u>	<u>\$ 65,780</u>	<u>\$ 483,667</u>
TOTAL OTHER SOURCES	\$ -	\$ 65,780	\$ 483,667
BEGINNING FUND BALANCE	\$ 66	\$ (33,545)	\$ 7,469
TOTAL AVAILABLE FUNDS	<u>\$ 321,807</u>	<u>\$ 337,469</u>	<u>\$ 817,524</u>

STATE STREET AID FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Salaries	\$ 61,669	\$ 103,390	\$ 111,821
Other	<u>\$ 293,683</u>	<u>\$ 226,610</u>	<u>\$ 698,234</u>
TOTAL APPROPRIATIONS	\$ 355,352	\$ 330,000	\$ 810,055
ENDING FUND BALANCE	<u>\$ (33,545)</u>	<u>\$ 7,469</u>	<u>\$ 7,469</u>

CITY OF LAKELAND, TENNESSEE STATE STREET AID FUND REVENUES					
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
33191	TEMA Grant - Ice Storm 2014	-	-	(15,913.79)	
33551	TN Gas/Fuel Tax	(202,247.01)	322,839.00	(164,845.75)	326,288
33553	State Gasoline Inspection Fee	(41,786.47)	-	(26,443.36)	
33554	State Emergency Street Fund	(77,555.87)	-	(49,727.25)	
36100	Interest Earned Checking Accounts	(151.40)	50.00	(85.89)	100
37950	Transfer In - General Fund	-	12,274.00	-	483,668
Total For Fund: 121		(321,740.75)	335,163.00	(257,016.04)	810,055

CITY OF LAKELAND, TENNESSEE STATE STREET AID FUND EXPENDITURES					
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	Personnel Compensation:				
43100-111	Salaries - Permanent Employees	-	(26,730.00)	23,939.12	-
43100-121	Wages Hourly Emp Perm	59,962.16	(74,660.00)	60,089.45	101,821
43100-123	Overtime/Standby	1,706.85	(2,000.00)	1,441.72	2,000
43100-122	Temporary Wages	-	-	-	8,000
	Subtotal Personnel Compensation	61,669.01	(103,390.00)	85,470.29	111,821
	Fringe Benefits:				
43100-141	Emp Part Social Security	7,022.38	(7,910.00)	6,477.36	8,554
43100-142	Insurance Dental Health Life	30,660.16	(21,472.00)	18,046.40	25,072
43100-143	Retirement - Current	15,642.90	(8,891.00)	7,560.89	8,058
43100-144	Retirement - Health Plan	1,440.40	-	1,188.44	1,500
43100-146	Workmen's Compensation	7,752.00	(9,000.00)	5,372.00	6,000
43100-148	Education/Training	450.00	(1,200.00)	375.00	1,200
43100-149	Uniforms	1,100.91	(1,300.00)	770.36	1,500
	Subtotal Fringe Benefits	64,068.75	(49,773.00)	39,790.45	51,884
	General Office Expense:				
43100-230	Publicity, Subscriptions, and Dues	-	(100.00)	116.00	250
	Subtotal General Office Expense	-	(100.00)	116.00	250
	Utility Services:				
43100-241	Electric	224.93	(1,800.00)	-	-
43100-245	Telephone	335.99	(200.00)	388.40	350
43100-264	Traffic Control Lights	3,683.64	(5,000.00)	595.30	1,500
	Subtotal Utility Services	4,244.56	(7,000.00)	983.70	1,850
	Professional Services:				
43100-259	Other Professional Services	3,102.50	(5,000.00)	1,063.00	5,000
	Subtotal Professional Services	3,102.50	(5,000.00)	1,063.00	5,000

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	Repair and Maintenance:				
43100-261	Repair And Maintenance Motor Vehicles	11,404.28	(10,000.00)	8,571.37	7,500
43100-268	Repair And Maintenance Roads And Streets	116,147.43	(69,500.00)	38,494.08	550,000
43100-269	Repair And Maintenance - Other	391.50	-	-	-
	Subtotal Repair and Maintenance	127,943.21	(79,500.00)	47,065.45	557,500
	Travel:				
43100-280	Travel,Auto Allowance	751.79	(1,500.00)	227.91	1,500
43100-287	Meals and Entertainment	-	-	66.00	250
	Subtotal Travel	751.79	(1,500.00)	293.91	1,750
	Supplies:				
43100-290	Contracted Service	26,872.54	(27,000.00)	17,148.60	-
43100-299	Sundry/Contingency	409.61	(1,800.00)	417.67	500
43100-300	Supplies -Office/Admin	50.82	-	10.00	-
43100-320	Operating Supplies	145.11	-	-	1,000
43100-322	Chemical, Laboratory, And Medical Supplies	846.07	(1,000.00)	-	-
43100-331	Gasoline,Oil,Vehicle Repair	13,626.62	(14,000.00)	10,817.39	14,000
43100-333	Other Equipment Parts & Repairs	262.34	(1,000.00)	66.91	1,500
43100-338	Equipment Repair & Maintenance Parts	838.06	(1,500.00)	1,125.03	-
43100-341	Tools	3,711.37	(4,500.00)	1,410.32	4,500
43100-342	Sign Parts And Supplies	5,054.38	(5,000.00)	7,608.82	10,000
43100-344	Safety Supplies	329.98	(600.00)	387.37	600
43100-410	Concrete And Clay Products	540.00	(3,000.00)	1,000.00	3,000
43100-452	Gravel And Sand	5,216.07	(9,000.00)	3,791.04	9,000
43100-471	Asphalt And Asphalt Filler	1,547.05	(4,000.00)	3,998.20	4,000
	Subtotal Supplies	59,450.02	(72,400.00)	47,781.35	48,100
	Miscellaneous:				
43100-533	Machinery and Equipment Rental	-	-	-	1,000
43100-563	Landfill Fees	-	(4,000.00)	-	-
	Subtotal Miscellaneous	-	(4,000.00)	-	1,000
	Capital:				
43100-940	New Capital Light Equipment	-	-	-	18,400
	Subtotal Capital	-	-	-	18,400
	Street Lighting:				
43160-241	Street Lighting - Electric	14,844.09	(12,500.00)	12,415.74	12,500
	Subtotal Street Lighting	14,844.09	(12,500.00)	12,415.74	12,500
Total For Fund: 121		336,073.93	(335,163.00)	234,979.89	810,055

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(483,668)

Storm Water Fund Overview

STORM WATER FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
Charges for Services	\$ 180,442	\$ 178,748	\$ 179,565
Miscellaneous	<u>\$ 612</u>	<u>\$ 1,402</u>	<u>\$ 1,000</u>
TOTAL REVENUES	\$ 181,054	\$ 180,150	\$ 180,565
BEGINNING FUND BALANCE	<u>\$ 226,884</u>	<u>\$ 293,368</u>	<u>\$ 165,710</u>
TOTAL AVAILABLE FUNDS	<u><u>\$ 407,938</u></u>	<u><u>\$ 473,518</u></u>	<u><u>\$ 346,275</u></u>

STORM WATER FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Salaries	\$ 79,829	\$ 76,735	\$ 70,362
Other	<u>\$ 34,741</u>	<u>\$ 231,073</u>	<u>\$ 242,504</u>
TOTAL APPROPRIATIONS	\$ 114,570	\$ 307,808	\$ 312,866
ENDING FUND BALANCE	<u><u>\$ 293,368</u></u>	<u><u>\$ 165,710</u></u>	<u><u>\$ 33,409</u></u>

CITY OF LAKELAND, TENNESSEE STORM WATER FUND REVENUES					
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
36100	Interest Earning Checking Accounts	(612.09)	-	(1,284.94)	1,000
37000	Residential Storm Water Fees	(180,140.03)	179,000	(152,366.24)	179,565
37002	Storm Water Fines	-	-	(150.00)	-
Total For Fund: 121		(180,752.12)	179,000	(153,801.18)	180,565

CITY OF LAKELAND, TENNESSEE STORM WATER FUND EXPENDITURES					
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
Personnel Compensation:					
46000-111	Salaries Perm Emp	4,338.20	(13,590)	11,969.56	13,998
46000-121	Wages Hourly Emp Perm	74,443.42	(62,327)	22,603.18	55,364
46000-122	Overtime/Standby	1,046.99	(818)	494.03	1,000
Subtotal Personnel Compensation		79,828.61	(76,735)	35,066.77	70,362
Fringe Benefits:					
46000-141	Emp Part Social Security	6,089.84	(5,870)	2,664.92	5,383
46000-142	Insurance Dental Health Life	6,858.95	(15,956)	5,843.79	15,101
46000-143	Retirement - Current	2,445.30	(6,599)	3,102.34	5,761
46000-144	Retirement - Health Plan	-	-	445.69	600
46000-146	Workmen's Compensation	1,477.00	(4,650)	2,783.00	3,000
46000-148	Education/Training	778.20	(1,000)	322.68	2,000
46000-149	Uniforms	145.57	(200)	-	200
Subtotal Fringe Benefits		17,794.86	(34,275)	15,162.42	32,044
General Office Expense:					
46000-220	Printing, Duplicating, Typing, And Binding	-	-	21.75	-
46000-230	Publicity, Subscriptions, And Dues	205.00	(1,300)	297.26	-
46000-232	Environmental Protection Fund Fee	3,460.00	(4,000)	3,460.00	3,460
Subtotal General Office Expense		3,665.00	(5,300)	3,779.01	3,460
Utility Services:					
46000-241	Electric	-	(300)	-	-
46000-242	Water	-	(200)	-	-
46000-245	Telephone	10.00	(260)	-	-
46000-251	Mlgw Collection Fee	3,474.18	(4,200)	3,444.72	4,200
Subtotal Utility Services		3,484.18	(4,960)	3,444.72	4,200
Professional Services:					
46000-259	Other Professional Services	-	(20,000)	33,154.60	10,000
Subtotal Professional Services		-	(20,000)	33,154.60	10,000
Travel:					
46000-280	Travel,Auto Allowance	-	(200)	511.39	500
46000-287	Meals And Entertainment	143.25	(200)	90.00	200
Subtotal Travel		143.25	(400)	601.39	700
Supplies:					
46000-290	Contracted Service	7,691.00	(5,678)	6,153.50	10,000
46000-299	Miscellaneous/Supplies/Activities	367.11	(500)	457.64	1,000
46000-300	Supplies -Office/ Admin	149.99	(500)	-	100
46000-331	Gasoline,Oil,Vehicle Repair	966.53	(1,200)	268.54	250
46000-333	Other Equipment Parts and Repairs	-	(350)	-	-
46000-341	Tools	-	(500)	68.02	250
46000-453	Other Materials and Supplies	-	(600)	70.00	-
46000-454	Sewer Line Materials	927.74	(5,100)	655.10	5,500
Subtotal Supplies		10,102.37	(14,428)	7,672.80	17,100
Capital:					
46000-900	Capital Projects	-	(289,710)	41,085.40	175,000
Subtotal Capital		-	(289,710)	41,085.40	175,000
Total For Fund: 121		115,018.27	(445,808)	139,967.11	312,866

Solid Waste Fund Overview

SOLID WASTE FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
Charges for Services	\$ 1,223,163	\$ 1,199,814	\$ 1,195,678
Miscellaneous	\$ 2,160	\$ 936	\$ 500
TOTAL REVENUES	\$ 1,225,323	\$ 1,200,750	\$ 1,196,178
BEGINNING FUND BALANCE	\$ 120,539	\$ 152,645	\$ 454,636
TOTAL AVAILABLE FUNDS	\$ 1,345,862	\$ 1,353,395	\$ 1,650,814

SOLID WASTE FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Salaries	\$ 24,303	\$ 30,000	\$ 62,978
Public Works	\$ 1,168,914	\$ 868,759	\$ 849,302
TOTAL EXPENDITURES	\$ 1,193,217	\$ 898,759	\$ 912,280
ENDING FUND BALANCE	\$ 152,645	\$ 454,636	\$ 738,534

CITY OF LAKELAND, TENNESSEE SOLID WASTE FUND REVENUES					
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
34429	Republic Contract Reimbursables	(22,500.00)	-	-	
34430	Refuse Collection And Disposal Charges	(1,198,953.54)	1,195,678.00	(1,010,818.11)	1,195,678
36100	Interest Earned Checking Accounts	(159.78)	-	(858.45)	500
36900	Misc. Income (Zon,Sub,Copies)/Admin Fees	(2,000.00)	-	-	
Total For Fund:		(1,223,613.32)	1,195,678.00	(1,011,676.56)	1,196,178

CITY OF LAKELAND, TENNESSEE SOLID WASTE FUND EXPENDITURES					
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
Personnel Compensation:					
43260-111	Salaries Perm Emp	6,941.18	-	-	13,998
43260-121	Wages Hourly Emp Perm	17,132.55	(41,801.00)	23,436.13	38,480
43260-122	Overtime/Standby	228.82	(300.00)	242.27	500
43260-124	Temporary Wages	-	-	10,069.36	10,000
Subtotal Personnel Compensation		24,302.55	(42,101.00)	33,747.76	62,978
Fringe Benefits:					
43260-141	Emp Part Social Security	1,810.60	(2,570.00)	1,913.28	4,053
43260-142	Insurance Dental Health Life	4,527.84	(8,669.00)	3,981.03	6,472
43260-143	Retirement - Current	2,175.96	(2,890.00)	1,423.52	2,767
43260-144	Retirement - Health Plan	251.00	-	-	-
43260-146	Workmen's Compensation	1,107.00	(500.00)	293.00	500
43260-148	Education/Training	-	(1,500.00)	-	1,500
43260-149	Uniforms	60.46	(100.00)	269.39	250
Subtotal Fringe Benefits		9,932.86	(16,229.00)	7,880.22	15,542
General Office Expense:					
43260-210	Postage	-	-	1,072.43	2,500
43260-220	Printing, Duplicating, Typing, And Binding	51.00	(500.00)	2,255.20	3,000
43260-230	Publicity, Subscriptions, and Dues	587.28	-	110.00	100
Subtotal General Office Expense		638.28	(500.00)	3,437.63	5,600
Utility Services:					
43260-245	Telephone/Beeper	-	-	-	-
43260-251	MLGW Collection Fee	22,644.96	(23,969.00)	21,884.09	24,000
Subtotal Utility Services		22,644.96	(23,969.00)	21,884.09	24,000
Professional Services:					
43260-259	Other Professional Services	988.00	(6,000.00)	1,202.30	6,000
Subtotal Professional Services		988.00	(6,000.00)	1,202.30	6,000
Travel:					
43260-280	Travel,Auto Allowance	-	(200.00)	-	400
Subtotal Travel		-	(200.00)	-	400
Supplies:					
43260-289	Other Contracted Services	8,774.45	(15,000.00)	14,987.95	15,000
43260-290	Contracted Service	1,098,686.15	(752,260.00)	697,963.49	752,260
43260-292	Lakeland Recycles	1,200.00	-	-	-
43260-295	Litter Control	17,015.89	(51,000.00)	8,937.74	25,000
43260-296	Cigarette Litter Grant Expense	-	(2,000.00)	-	-
43260-299	Miscellaneous/Supplies/Activities	7,325.46	(1,500.00)	68.90	5,500
43260-331	Gas, Oil, Diesel	-	-	176.62	-
Subtotal Supplies		1,133,001.95	(821,760.00)	722,134.70	797,760
Total For Fund:		1,191,508.60	(910,759.00)	790,286.70	912,280

Lakeland School System Fund Overview

GENERAL PURPOSE SCHOOL FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
REVENUES			
State of Tennessee	\$ -	\$ 3,832,141	\$ 3,823,500
Federal	\$ -	\$ -	\$ 303,226
Miscellaneous	\$ -	\$ 3,001,104	\$ 3,115,246
TOTAL REVENUES	\$ -	\$ 6,833,245	\$ 7,241,972
OTHER SOURCES			
Transfer from General Fund	\$ 414,681	\$ 462,448	\$ 467,314
TOTAL OTHER SOURCES	\$ 414,681	\$ 462,448	\$ 467,314
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 680,596
TOTAL AVAILABLE FUNDS	\$ 414,681	\$ 7,295,693	\$ 8,389,882

GENERAL PURPOSE SCHOOL FUND	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 PROPOSED
EXPENDITURES			
Salaries	\$ -	\$ 4,225,974	\$ 4,466,858
Other	\$ 414,681	\$ 2,389,123	\$ 3,242,428
TOTAL APPROPRIATIONS	\$ 414,681	\$ 6,615,097	\$ 7,709,286
ENDING FUND BALANCE	\$ -	\$ 680,596	\$ 680,596

LAKELAND SCHOOL SYSTEM

GENERAL FUND REVENUES

			<u>2015-16</u>		<u>2014-15</u>		<u>2014-15</u>
		<u>Description</u>	<u>BUDGET</u>		<u>PROJECTED</u>		<u>BUDGET</u>
TOTAL		COUNTY TAXES	\$ 2,988,390	\$	2,988,104	\$	2,705,172
TOTAL		CHARGES FOR SERVICES	-		-		-
TOTAL		RECURRING LOCAL REVENUE	470,048		475,448		475,448
TOTAL		NONRECURRING LOCAL REVENUE	-		-		-
TOTAL		STATE EDUCATION FUNDS	3,821,000		3,829,641		3,803,284
TOTAL		OTHER STATE REVENUE	2,500		2,500		18,309
TOTAL		FED FUNDS RCVD THRU STATE	-		-		-
TOTAL		DIRECT FEDERAL REVENUE	-		-		-
TOTAL		OTHER SOURCES	-		-		-
		RESERVES	-		-		-
		GRAND TOTAL REVENUES	<u>\$ 7,281,938</u>	\$	7,295,693	\$	7,002,213

COUNTY TAXES

<u>ASN</u>	<u>Description</u>		<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
40110	Current Property Tax	\$	2,097,084	\$ 2,097,084	\$ 1,899,689
40120	Trustee Collection (prior year)		69,498	69,498	69,498
	Circuit Court (prior Year)		-	-	-
	Public Services Taxes		-	-	-
40162	Pay In lieu of Taxes-Utility		18,119	18,119	18,119
40163	Pay In lieu of Taxes-Exempt Prop.		13,403	13,403	13,403
40210	Local Option Sales Tax		790,000	790,000	704,177
40270	Privilege Tax		286		286
TOTAL COUNTY TAXES		\$	<u>2,988,390</u>	\$ 2,988,104	\$ 2,705,172

Includes Lakeland School System's share of Shelby County property taxes, local option sales taxes,

RECURRING LOCAL REVENUE

<u>ASN</u>	<u>Description</u>		<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
44100	Municipal Tax	\$	462,448	\$ 462,448	\$ 462,448
44110	Interest Earned		-	-	-
44120	Lease/Rentals		7,600	13,000	13,000
44130	Sale of Materials & Supplies		-	-	-
44160	PEG Funding		-	-	-
44170	Miscellaneous Refunds		-	-	-
TOTAL RECURRING LOCAL REVENUE		\$	<u>470,048</u>	\$ 475,448	\$ 475,448

Includes the City of Lakeland's required contribution to the LSS operating budget as well as rental payments from Y-Care summer camp.

STATE EDUCATION FUNDS

<u>ASN</u>	<u>Description</u>		<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
46511	Basic Education Program	\$	3,796,000	\$ 3,796,000	\$ 3,774,076
46590	Other State Education Funds		-	-	-
46610	Career Ladder Program		25,000	25,000	22,000
46612	Extended Contracts		-	8,641	7,208
TOTAL STATE EDUCATION FUNDS		\$	<u>3,821,000</u>	\$ 3,829,641	\$ 3,803,284

Includes Lakeland School System's share of the Basic Education Program (BEP) Funds and other flow-through state funds, such as Career Ladder.

OTHER STATE REVENUE

<u>ASN</u>	<u>Description</u>	<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
46850	Mixed Drink Tax	\$ 2,500	\$ 2,500	\$ 18,309
TOTAL OTHER STATE REVENUE		\$ 2,500	\$ 2,500	\$ 18,309

Includes Lakeland School System's share of one-half of the tax assessed on the seating capacity of establishments serving mixed drinks based on the average daily attendance (ADA) distribution for Lakeland School System.

FEDERAL FUNDS RECEIVED THRU STATE

<u>ASN</u>	<u>Description</u>	<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
0	EHA Excess Cost Funds	-	-	-
47590	Other Federal Thru State	\$ -	\$ -	\$ -
TOTAL FEDERAL THRU STATE		\$ -	\$ -	\$ -

Includes funds for financial assistance for "high cost" special education students, and other federal funds that come through the State of Tennessee.

OTHER SOURCES

<u>ASN</u>	<u>Description</u>	<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
49800	Indirect Costs - Fed Programs/Grants	\$ -	\$ -	\$ -
0	Equity Transfers	-	-	-
TOTAL OTHER SOURCES		-	-	-
TOTAL ESTIMATED REVENUE		7,281,938	\$ 7,295,693	7,002,213
RESERVES		-	-	-
TOTAL AVAILABLE REVENUES		\$ 7,281,938	\$ 7,295,693	\$ 7,002,213

GENERAL FUND EXPENDITURES

<u>Description</u>		<u>2015-16</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
TOTAL	REGULAR INSTRUCTION	51	\$ 3,888,890	\$ 3,678,682	\$ 3,838,687
TOTAL	SPECIAL EDUCATION INSTRUCTION	16	801,527	728,643	774,801
TOTAL	PLANNING		4,000	3,702	3,702
TOTAL	HEALTH SERVICES	1	68,264	68,309	78,171
TOTAL	OTHER STUDENT SUPPORT	1	78,083	62,625	96,807
TOTAL	SUPPORT: REG. INSTRUCTION	2	187,400	83,888	88,111
TOTAL	SUPPORT: SPEC. EDUCATION	2	115,710	141,482	166,708
TOTAL	BOARD OF ED. SERVICES	5	435,469	339,604	361,541
TOTAL	OFFICE OF SUPERINTENDENT	2	253,484	244,394	245,174
TOTAL	OFFICE OF PRINCIPAL	7	443,450	422,754	427,344
TOTAL	FISCAL SERVICES	0	64,796	37,720	37,720
TOTAL	HUMAN RESOURCES	0	7,285	2,360	4,088
TOTAL	OPERATION OF PLANT	1	362,767	357,961	376,251
TOTAL	MAINTENANCE OF PLANT	0	64,250	24,000	25,000
TOTAL	TRANSPORTATION		219,265	223,368	263,368
TOTAL	SPECIAL SERVICES (TECHNOLOGY)	1	225,498	188,805	197,535
TOTAL	REGULAR CAPITAL OUTLAY		60,700	5,700	12,979
TOTAL	SCHOOL SAFETY		1,100	1,100	2,260
GRAND TOTAL EXPENDITURES		88	\$ 7,281,938	\$ 6,615,097	\$ 7,000,247

REGULAR INSTRUCTION PROGRAM

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
71100-11600	Teachers	47.5	\$ 2,810,564	\$ 2,791,847	\$ 2,802,044
71100-11700	Career Ladder		19,000	19,000	19,000
71200-11800	Instructional Responsibility		-	-	-
71100-12700	Extended Contracts		-	8,641	6,708
71100-16300	Educational Assistants (Local)	3	52,341	48,355	51,777
71100-19500	Substitute Teachers - Certified		40,000	29,800	17,974
71100-19800	Substitute Teachers - Non Certified		15,000	13,520	29,535
71100-20100	Social Security		185,025	175,844	196,112
71100-20400	State Retirement		260,294	224,787	260,429
71100-20600	Life Insurance		12,625	11,450	12,250
71100-20700	Medical Insurance		349,965	268,354	319,627
71100-21200	Medicare		42,368	28,084	42,014
SUBTOTAL SALARY & FRINGES		51	3,787,182	3,619,682	3,757,470

Includes personnel and benefits for teachers and classroom assistants. Career Ladder and Extended Contracts are State funded initiatives.

71100-33600	Maintenance & Repair - Equipment		1,000	-	1,000
71100-39900	Other Contracted Services		-	-	-
71100-42900	Instructional Supplies & Materials		47,208	42,000	43,717
71100-44900	Textbooks		50,000	15,000	30,000
71100-49900	Other Supplies & Materials		2,000	500	3,500
71100-59900	Other Charges		-	-	-
71100-72200	Regular Instruction Equipment		1,500	1,500	3,000
SUBTOTAL SERVICES			101,708	59,000	81,217
TOTAL REGULAR INSTRUCTION			\$ 3,888,890	\$ 3,678,682	\$ 3,838,687

Includes costs for textbooks, materials and supplies and instructional equipment provided to the schools.

SPECIAL EDUCATION PROGRAM

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
71200-11600	Teachers	5	\$ 291,346.0	\$ 287,138	\$ 287,138
71200-11700	Career Ladder Program		2,000	2,000	2,000
71200-11800	Instructional Responsibility		-	-	-
71200-12700	Extended Contracts		-	500	500
71200-12800	Homebound Teachers	0	-	-	-
71200-16300	Educational Assistants	10	220,741	185,705	176,157
71200-17100	Speech Pathologists	1	62,827	61,591	61,591
71200-19500	Substitute Teachers - Certified		-	-	-
71200-19800	Substitute Teachers - Non Certified		-	-	-
71200-20100	Social Security		36,346	31,604	35,335
71200-20400	State Retirement		51,182	44,093	48,081
71200-20600	Life Insurance		3,500	2,032	3,500
71200-20700	Medical Insurance		97,020	95,470	91,322
71200-21200	Medicare		8,365	5,810	7,647
SUBTOTAL SALARY & FRINGES		16	773,327	715,943	713,271

Includes salaries and benefits for teachers, behavioral specialists, and classroom assistants used in Special Education classes including resource and CDC classes classes.

71200-31100	Contracts W/Other School Systems		7,000	-	32,830
71200-31200	Contracts W/Private Agencies		5,000	650	10,000
71200-33600	Maintenance & Repair -Equipment		1,000	-	1,000
71200-39900	Other Contracted Services		-	-	-
71200-44900	Textbooks		4,500	2,000	4,500
71200-42900	Instructional Supplies & Materials		5,700	5,050	8,200
71200-49900	Other Supplies and Materials		2,000	2,000	2,000
71200-72500	Special Education Equipment		3,000	3,000	3,000
SUBTOTAL SERVICES			28,200	12,700	61,530
TOTAL SPECIAL EDUCATION			\$ 801,527	\$ 728,643	\$ 774,801

Includes contracts for services provided by private agencies for services (such as hearing impaired and visually imparied) that cannot be provided in a cost efficient manner by Lakeland School System. Includes cost of instructional materials and supplies and equipment used to provide Special Education services.

PLANNING

<u>ASN</u>	<u>Description</u>		<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
72110-35500	Travel		-	-	-
72110-39900	Other Contracted Services	\$	4,000	\$ 3,702	\$ 3,702
72110-49900	Other Supplies and Materials		-	-	-
72110-52400	In Service/Staff Development		-	-	-
72110-59900	Other Charges		-	-	-
72110-70400	Attendance Equipment		-	-	-
SUBTOTAL SERVICES			<u>4,000</u>	3,702	3,702
TOTAL PLANNING		\$	<u>4,000</u>	\$ 3,702	\$ 3,702

Includes costs for Planning services shared with other school systems.

HEALTH SERVICES

<u>ASN</u>	<u>Description</u>	<u>0 PERS</u>	<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
72120-13100	Student Health Coordinator	0	-	-	-
72120-13100	Medical Personnel	0	\$ -	\$ 27,423	\$ 33,180
72120-18900	Other Salaries and Wages	1	\$ 49,750	\$ 25,856	\$ 27,520
72120-20100	Social Security		3,134	4,000	4,067
72120-20400	State Retirement		4,279	4,612	2,551
72120-20600	Life Insurance		250	250	250
72120-20700	Medical Insurance		6,930	5,694	6,523
72120-21200	Medicare		721	474	880
SUBTOTAL SALARY & FRINGES		<u>1</u>	<u>65,064</u>	68,309	74,971

Includes salary and benefits for medical records clerk and 1/2 clinic nurse position at Lakeland

72120-35500	Travel		-	-	-
72120-39900	Other Contracted Services		1,400	-	1,400
72120-49900	Other Supplies and Materials		1,000	-	1,000
72120-52400	In Service/Staff Development		300	-	300
72120-59900	Other Charges		-	-	-
72120-73500	Health Equipment		500	-	500
SUBTOTAL SERVICES		<u>1</u>	<u>3,200</u>	-	3,200
TOTAL HEALTH SERVICES		\$	<u>68,264</u>	\$ 68,309	\$ 78,171

Includes cost of supplies and contracting for a contracted school nurse working 4 hours/day at Lakeland Elementary.

OTHER STUDENT SUPPORT

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72130-11700	Career Ladder Program	\$	1,000	\$ -	\$ 1,000
72130-11800	Instructional Responsibility		-	-	-
72130-12300	Guidance Personnel	1	49,863	48,775	61,730
72130-12700	Extended Contracts		-	-	-
72130-16200	Clerical Personnel		-	-	-
72130-18900	Other Salaries and Wages	0	-	-	-
72130-20100	Social Security		3,204	2,987	4,203
72130-20400	State Retirement		4,598	3,891	5,671
72130-20600	Life Insurance		250	250	250
72130-20700	Medical Insurance		6,930	1,545	6,523
72130-21200	Medicare		738	534	910
SUBTOTAL SALARY & FRINGES		1	66,583	57,982	80,287

Includes salary and benefits for School Counselor at Lakeland Elementary School.

72130-32200	Evaluation & Testing		7,500	3,800	10,000
72130-35500	Travel		-	-	-
72130-49900	Other Supplies and Materials		3,000	-	5,520
72130-52400	In-Service/Staff Development		500	500	500
72130-599000	Other Charges(Misc. Fees)		-	-	-
72130-79000	Other Equipment		500	343	500
SUBTOTAL SERVICES			11,500	4,643	16,520
TOTAL OTHER STUDENT SUPPORT			\$ 78,083	\$ 62,625	\$ 96,807

Includes cost of materials used in various required tests administered to students.

SUPPORT: REGULAR INSTRUCTION

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72210-10500	Directors/Specialists	1	\$ 76,530		\$ -
0	Educational Specialists		-	-	-
72210-11700	Career Ladder Program		-	-	-
72210-12700	Extended Contracts		-	-	-
72210-12900	Librarians	1	63,775	63,775	63,775
72210-16100	Secretaries	0	-	-	-
72210-16200	Clerical Personnel	0	-	-	-
72210-19600	In-Service Training		1,000	-	-
72210-20100	Social Security		8,902	3,934	4,273
72210-20400	State Retirement		12,684	5,044	5,765
72210-20600	Life Insurance		500	260	250
72210-20700	Medical Insurance		13,860	4,223	6,523
72210-21200	Medicare		2,049	737	925
SUBTOTAL SALARY & FRINGES		2	179,300	77,973	81,511

Includes salary and benefits for school librarian at Lakeland Elementary School.

72210-30800	Consultants		-	-	-
72210-35500	Travel		1,500	-	-
72210-43200	Library Books		4,000	3,915	4,000
72210-49900	Other Supplies & Materials		1,100	500	1,100
72210-52400	In-Service/Staff Development		500	500	500
72210-59900	Other Charges		500	500	500
72210-79000	Other Equipment		500	500	500
SUBTOTAL SERVICES			8,100	5,915	6,600

TOTAL SUPPORT: REGULAR INSTRUCTION \$ **187,400** \$ **83,888** \$ **88,111**

Includes costs for library books used in schools for replacement and additional books to address enrollment growth and meet educational standards.

SUPPORT: SPECIAL EDUCATION

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
	Directors	0			
72220-10500	Supervisors	0	\$ -	\$ -	\$ -
72220-11700	Career Ladder Program		-	-	-
72220-12400	Psychological Personnel	0.5	38,340	38,340	38,340
72220-16100	Secretaries	0	-	-	-
72220-16200	Clerical Personnel	1	31,218	31,218	30,139
72220-17100	Occupational/Physical Therapist	0	-	-	-
72220-18900	Bus Assistants	0	-	-	-
72220-20100	Social Security		4,382	3,918	4,588
72220-20400	State Retirement		6,151	2,718	6,260
72220-20600	Life Insurance		500	121	500
72220-20700	Medical Insurance		13,860	7,724	13,046
72220-21200	Medicare		1,009	675	993
SUBTOTAL SALARY & FRINGES		<u>2</u>	<u>95,460</u>	84,714	93,866

Includes salaries and benefits for school psychologist. Also includes bus monitors, where required, to ride Special Education buses to administer services to students who are medically fragile or have very special needs.

72220-30800	Consultants		-	-	-
72220-35500	Travel		1,500	1,500	-
72220-39900	Other Contracted Services		13,000	50,028	67,592
72220-49900	Other Supplies & Materials		5,500	4,990	5,000
72220-52400	In-Service/Staff Development		-	-	-
72220-59900	Other Charges		250	250	250
SUBTOTAL SERVICES			<u>20,250</u>	56,768	72,842
TOTAL SUPPORT: SPECIAL EDUCATION			<u>\$ 115,710</u>	\$ 141,482	\$ 166,708

Includes support for Special Education Department for consultation, travel for special education personnel using personal vehicles in the performance of their job, in-service and staff development. Includes specialized supplies, materials, and evaluations used with special populations.

BOARD OF EDUCATION SERVICES

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>BUDGET</u>	2015-16 BUDGET	2014-15 BUDGET
72310-11800	Secretary to Board	0	-	-	-
72310-18900	Other Salaries & Wages	5	\$ 12,000	\$ 12,000	\$ 12,000
72310-20100	Social Security		756	850	804
72310-20400	State Retirement		-	-	-
72310-20600	Life Insurance - Retirees		-	2,000	2,000
72310-20700	Health Insurance - Retirees		100,000	25,000	25,000
72310-21200	Medicare		174	145	174
SUBTOTAL SALARY & FRINGES		<u>5</u>	<u>112,930</u>	39,995	39,978

Includes salaries and benefits for members of the Board of Education and clerical staff. Includes employee benefits related to OPEB contributions.

72310-30500	Audit Services		3,945	3,945	3,945
72310-32000	Dues & Memberships		3,800	1,000	3,800
72310-33100	Legal Services		55,000	50,000	50,000
72310-35500	Travel		8,000	5,000	8,000
72310-49900	Other Supplies and Materials		476	250	250
72310-50500	Judgments		-	-	-
72310-50600	Liability Insurance		8,339	8,339	8,339
72310-50800	Premium on Corporate Surety Bonds		5,000	5,000	5,000
72310-51000	Trustee Commissions		-	-	-
72310-51300	Worker's Compensation Insurance		17,039	17,039	17,039
72310-52400	In-Service/Staff Development		3,500	-	2,000
72310-59900	Other Charges		217,440	209,036	223,190
SUBTOTAL SERVICES			<u>322,539</u>	299,609	321,563
TOTAL BOARD OF EDUCATION SERVICES			<u>\$ 435,469</u>	\$ 339,604	\$ 361,541

Includes costs related to operation of the Board of Education, including legal services, Shelby County Trustee commissions, and interest on revenue anticipation note.

OFFICE OF SUPERINTENDENT

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>		<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72320-10100	County Official/Administrative Officer	1	\$	132,600	\$ 132,600	\$ 132,600
72320-16100	Secretaries	1		46,601	44,474	44,474
72320-20100	Social Security			11,586	11,652	11,864
72320-20400	State Retirement			16,420	15,801	16,110
72320-20600	Life Insurance			500	736	500
72320-20700	Medical Insurance			27,000	26,074	23,726
72320-21200	Medicare			2,667	1,825	2,568
72320-29900	Other Fringe Benefits			4,700	4,700	4,700
SUBTOTAL SALARY & FRINGES		<u>2</u>		<u>242,074</u>	237,862	236,542

Includes salaries and benefits for the Superintendent and the Superintendent's secretary.

72320-32000	Dues & Memberships			2,810	2,132	2,132
72320-34800	Postal Charges			1,000	300	1,000
72320-35500	Travel			3,000	1,500	1,500
72320-39900	Other Contracted Services			2,000	1,000	2,000
72320-43500	Office Supplies			600	400	500
72320-52400	In-Service/Staff Development			1,500	700	1,000
72320-59900	Other Charges			-	-	-
72320-70100	Administration Equipment			500	500	500
SUBTOTAL SERVICES				<u>11,410</u>	6,532	8,632
TOTAL OFFICE OF SUPERINTENDENT			\$	<u>253,484</u>	\$ 244,394	\$ 245,174

Includes costs associated with the Office of the Superintendent.

OFFICE OF PRINCIPAL

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72410-13900	Assistant Principals	2	\$ 165,691	\$ 163,474	\$ 159,065
72410-10400	Principals & Vice Principals	1	100,992	98,472	98,472
72410-11700	Career Ladder		3,000	3,000	-
72410-12700	Extended Contracts		-	-	-
72410-16100	School Secretaries	1	42,752	42,752	42,752
72410-16200	Clerical Personnel	1	27,520	27,136	26,496
72410-18900	Lunch Room Monitors	2	8,424	-	8,424
72410-20100	Social Security		21,948	21,670	22,459
72410-20400	State Retirement		30,422	28,522	29,700
72410-20600	Life Insurance		1,250	1,353	1,250
72410-20700	Medical Insurance		34,650	31,295	32,615
72410-21200	Medicare		5,051	3,780	4,861
SUBTOTAL SALARY & FRINGES		<u>7</u>	<u>441,700</u>	421,454	426,094

Includes salaries and benefits for school principals, school administration, school clerical and school lunchroom monitors.

72410-32000	Dues & Memberships		-	-	-
72410-34800	Postal Charges		-	-	-
72410-35500	Travel		1,000	1,000	-
72410-39900	Other Contracted Services		-	-	-
72410-43500	Office Supplies		-	-	-
72410-49900	Other Supplies & Materials		-	-	-
72410-52400	In-Service/Staff Development		750	300	500
72410-70100	Administration Equipment		-	-	750
SUBTOTAL SERVICES			<u>1,750</u>	1,300	1,250
TOTAL OFFICE OF PRINCIPAL			<u>\$ 443,450</u>	\$ 422,754	\$ 427,344

Includes costs associated with operation of schools including BEP funds allocated to individual school operations.

FISCAL SERVICES

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72510-10500	Directors/Specialists	0 \$	-	\$ -	\$ -
72510-11900	Accountants/Bookkeepers	0	-	-	-
72510-12200	Purchasing Personnel	0	-	-	-
72510-16100	Secretaries	0	-	-	-
72510-16200	Clerical Personnel	0	-	-	-
72510-18400	Warehouse Personnel	0	-	-	-
72510-20100	Social Security		-	-	-
72510-20400	State Retirement		-	-	-
72510-20600	Life Insurance		-	-	-
72510-20700	Medical Insurance		-	-	-
72510-21200	Medicare		-	-	-
SUBTOTAL SALARY & FRINGES		<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>

Includes salaries and benefits for CFO, Employee Benefits, Purchasing, and Payroll department personnel.

72510-32000	Dues & Memberships		-	-	-
72510-35500	Travel		-	-	-
72510-39900	Other Contracted Services		64,796	37,720	37,720
72510-43500	Office Supplies		-	-	-
72510-49900	Other Supplies & Materials		-	-	-
72510-52400	In-Service/Staff Development		-	-	-
72510-59900	Other Charges		-	-	-
72510-70100	Administration Equipment		-	-	-
SUBTOTAL SERVICES			<u>64,796</u>	<u>37,720</u>	<u>37,720</u>
TOTAL FISCAL SERVICES			<u>\$ 64,796</u>	<u>\$ 37,720</u>	<u>\$ 37,720</u>

Includes costs associated with shared services for Employee Benefits, Purchasing, Payroll, and System Accounting.

HUMAN RESOURCES

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72520-10500	Directors/Specialists	0 \$	-	\$ -	\$ -
72520-16100	Secretary	0	-	-	-
72520-16200	Clerical Personnel	0	-	-	-
72520-18900	Other Salaries & Wages		-	-	-
72520-20100	Social Security		-	-	-
72520-20400	State Retirement		-	-	-
72520-20600	Life Insurance		-	-	-
72520-20700	Medical Insurance		-	-	-
72520-21000	Unemployment Compensation		-	-	-
72520-21200	Medicare		-	-	-
72520-29900	Other Fringe Benefits		1,400	-	197
SUBTOTAL SALARY & FRINGES		0	1,400	-	197

Other fringe benefits include costs for employee assistant program, physicals, drug testing, and other pre-employment costs.

72520-32000	Dues & Memberships		-	-	-
72520-35500	Travel		1,000	500	-
72520-39900	Other Contracted Services		2,000	1,110	3,203
72520-41100	Data Processing Supplies		-	-	-
72520-43500	Office Supplies		535	750	535
72520-52400	In-Service/Staff Development		1,000	-	-
72520-59900	Other Charges		1,000	-	-
72520-70100	Administration Equipment		350	-	350
SUBTOTAL SERVICES			5,885	2,360	4,088
TOTAL HUMAN RESOURCES		\$	7,285	\$ 2,360	\$ 4,285

Includes costs associated with Human Resource department.

OPERATION OF PLANT

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72610-18900	Plant Managers	1 \$	45,936	\$ 45,936	\$ 45,518
72610-20100	Social Security		2,894	2,894	3,050
72610-20400	State Retirement		3,950	3,950	4,220
72610-20600	Life Insurance		250	159	250
72610-20700	Medical Insurance		6,930	6,386	6,523
72610-21200	Medicare		666	487	660
SUBTOTAL SALARY & FRINGES		<u>1</u>	<u>60,626</u>	59,812	60,221

Includes salaries and benefits for personnel in Plant Operations.

72610-32800	Janitorial Services		121,000	120,008	120,008
72610-33000	Operating Lease Payments		-	-	-
72610-39900	Other Contracted Services		26,200	25,000	30,081
72610-41000	Custodial Supplies		-	-	-
72610-41500	All Utilities		125,000	125,000	136,000
72610-49900	Other Supplies & Materials		500	500	500
72610-50200	Building & Content Insurance		26,441	26,441	26,441
72610-52400	In-Service/Staff Development		-	-	-
72610-59900	Other Charges		3,000	1,200	3,000
72610-72000	Plant Operation Equipment		-	-	-
SUBTOTAL SERVICES			<u>302,141</u>	298,149	316,030
TOTAL OPERATION OF PLANT			<u>\$ 362,767</u>	\$ 357,961	\$ 376,251

Includes costs for all utilities, trash pickup, out-sourcing cleaning, materials and supplies, environmental monitoring, security system maintenance, building insurance, and equipment needed to maintain cleanliness of buildings and grounds.

MAINTENANCE OF PLANT

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72620-10500	Director	0 \$	-	\$ -	\$ -
72620-16700	Foremen/Mechanics	0	-	-	-
72620-16100	Secretaries	0	-	-	-
72620-16200	Clerical	0	-	-	-
72620-20100	Social Security		-	-	-
72620-20400	State Retirement		-	-	-
72620-20600	Life Insurance		-	-	-
72620-20700	Medical Insurance		-	-	-
72620-21200	Medicare		-	-	-
SUBTOTAL SALARY & FRINGES		<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>

Includes salaries and benefits for personnel in the School Plant Maintenance Department (building repairs, heating and air conditioning, plumbing, electrical, glass, roof, door locks and hardware, ground maintenance, etc.)

72620-33500	Maintenance/Repair-Buildings		15,000	10,000	10,000
72620-33600	Maintenance/Repair-Equipment		1,500	1,500	1,500
72620-39900	Other Contracted Services		46,250	11,000	11,000
72620-41800	Equipment and Machine Parts		1,000	1,000	2,000
72620-49900	Other Supplies & Materials		500	500	500
72620-51100	Vehicle Insurance		-	-	-
72620-52400	In-Service/Staff Development		-	-	-
72620-59900	Other Charges		-	-	-
72620-70100	Administrative Equipment		-	-	-
72620-71700	Maintenance Equipment		-	-	-
SUBTOTAL SERVICES			<u>64,250</u>	24,000	25,000
TOTAL MAINTENANCE OF PLANT			<u>\$ 64,250</u>	\$ 24,000	\$ 25,000

Includes costs for materials and supplies to repair and maintain facilities and equipment necessary to perform such functions.

TRANSPORTATION

<u>ASN</u>	<u>Description</u>		<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72710-31100	Contracts with Other Schools	\$	-	\$ -	\$ -
72710-31200	Contracts with Private Agencies		-	-	-
72710-39900	Other Contracted Services		219,265	223,368	263,368
72710-41200	Diesel Fuel		-	-	-
72710-42400	Garage Supplies		-	-	-
72710-42500	Gasoline		-	-	-
72710-43300	Lubricants		-	-	-
72710-45000	Tires & Tubes		-	-	-
72710-45300	Vehicle Parts		-	-	-
72710-49900	Other Supplies & Materials		-	-	-
72710-51100	Vehicle & Equipment Insurance		-	-	-
72710-52400	In-Service/Staff Development		-	-	-
72710-59900	Other Charges		-	-	-
72710-70100	Administrative Equipment		-	-	-
72710-72900	Transportation Equipment		-	-	-
	SUBTOTAL SERVICES		<u>219,265</u>	223,368	263,368
	TOTAL TRANSPORTATION	\$	<u>219,265</u>	\$ 223,368	\$ 263,368

Includes bus transportation support costs for contracted transportation services, shared overhead services, and fuel costs.

SPECIAL SERVICES (TECHNOLOGY)

<u>ASN</u>	<u>Description</u>	<u>0</u> <u>PERS</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2014-15</u> <u>PROJECTED</u>	<u>2014-15</u> <u>BUDGET</u>
72810-10500	Directors/Specialists	1	\$ 76,530	\$ 76,530	\$ 76,530
72810-16100	Secretaries	0	-	-	-
72810-18900	Other Salaries & Wages	0	-	-	-
72810-20100	Social Security		4,821	4,821	5,128
72810-20400	State Retirement		6,918	6,918	6,918
72810-20600	Life Insurance		250	250	250
72810-20700	Medical Insurance		6,930	6,600	6,523
72810-21200	Medicare		1,110	1,110	1,110
SUBTOTAL SALARY & FRINGES		<u>1</u>	<u>96,559</u>	96,229	96,459

Includes salaries and benefits for Instructional Technology Specialist.

72810-30800	Consultants		2,500	2,500	2,500
72810-33600	Maintenance & Repair Equipment		500	500	500
72810-35500	Travel		1,000	1,000	500
72810-39900	Other Contracted Services		28,769	25,751	25,751
72810-43500	Office Supplies		-	-	-
72810-49900	Other Supplies & Materials		-	-	-
72810-52400	In-Service/Staff Development		-	-	-
72810-59900	Other Charges		95,170	61,825	61,825
72810-70100	Administrative Equipment		1,000	1,000	10,000
SUBTOTAL SERVICES			<u>128,939</u>	92,576	101,076
TOTAL SPECIAL SERVICES			<u>\$ 225,498</u>	\$ 188,805	\$ 197,535

Includes costs of equipment, materials, supplies and services used in central administrative functions.

REGULAR CAPITAL OUTLAY

<u>ASN</u>	<u>Description</u>	<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
76100-30400	Architects	-	-	-
76100-30800	Consultants	1,100	1,100	1,100
76100-32100	Engineering Services	600	600	600
76100-70600	Building Improvements	\$ 55,000		\$ -
76100-72400	Site Development	2,000	2,000	5,646
76100-79900	Other Capital Outlay	2,000	2,000	5,633
TOTAL REGULAR CAPITAL OUTLAY		\$ 60,700	\$ 5,700	\$ 12,979

Includes costs for projects of a long term nature to maintain or improve school facilities, as well as the architect, consultant, and engineering costs associated with larger projects and projects where code enforcement requires professional architecture or engineering plans.

SCHOOL SAFETY

<u>ASN</u>	<u>Description</u>	<u>2015-16 BUDGET</u>	<u>2014-15 PROJECTED</u>	<u>2014-15 BUDGET</u>
72830-18900	Other Salaries and Wages	-	-	1,000
72830-20100	Social Security	-	-	67
72830-20400	State Retirement (Certified)	-	-	93
72830-33600	Repairs and Maintenance	-	-	-
72830-35500	Travel	750	750	750
72830-39900	Other Contracted Services	-	-	-
72830-43500	Office Supplies	-	-	-
72830-49900	Other Supplies	\$ -	\$ -	\$ -
72830-52400	In-Service/Staff Development	350	350	350
72830-70100	Administrative Equipment	-	-	-
72830-79000	Other Equipment	-	-	-
TOTAL SCHOOL SAFETY		\$ 1,100	\$ 1,100	\$ 2,260

Includes matching costs of school safety grant.

GRAND TOTAL EXPENDITURES \$ 7,281,938 \$ 6,615,097 \$ 7,000,247

LAKELAND SCHOOL SYSTEM
Federal Projects Budget
FY 2015-16

FEDERAL PROJECTS FUND - REVENUES

<u>ASN</u>	<u>Description</u>	<u>2015-16 BUDGET</u>
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47131	CARL PERKINS GRANT	\$ -
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Federal funds provided for the general improvement and support for the Technology and Career program.

47141	TITLE I	65,206
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Federal funds provided for programs carried out under the Title I of the Elementary and Secondary Educaiton Act.

<u>ASN</u>	<u>Description</u>	<u>BUDGET</u>
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	TITLE II-A	\$ 31,846
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Federal funds provided for supporting the improvementof teacher quality in schools.

<u>ASN</u>	<u>Description</u>	<u>BUDGET</u>
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	TITLE III	
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Federal funds provided to support education for English Language Learners.

47143	IDEA, PART B	168,739
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Federal funds provided for special education services to school age students.

47144	IDEA, PRESCHOOL	5,453
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Federal funds provided for special education services to preschool age students.

TOTAL FEDERAL PROJECT REVENUES		\$ 271,244
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FEDERAL PROJECTS FUND - EXPENDITURES

<u>ASN</u>	<u>Description</u>	<u>2015-16 BUDGET</u>
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71100	REGULAR INSTRUCTION	\$ 67,206
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71200	SPECIAL EDUCATION INSTRUCTION	66,842
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72130	OTHER STUDENT SUPPORT	
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72210	REGULAR INSTRUCTION SUPPORT	29,846
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72220	SPECIAL EDUCATION SUPPORT	107,350
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99100	OPERATING TRANSFER	-
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TOTAL FEDERAL PROJECT EXPENDITURES		\$ 271,244
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Includes salares, supplies, and other costs incurred that directly relate to Federal Revenues.

FUND BALANCE		\$ -
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LAKELAND SCHOOL SYSTEM

Nutrition Fund Budget

FY 2015-2016

REVENUES

<u>ASN</u>	<u>Description</u>		2015-16 BUDGET
47111	USDA	\$	31,982
43520	PAYMENTS		114,122
44110	INTEREST		-
43990	GENERAL FUND TRANSFER		10,000
	TOTAL NUTRITION REVENUES	\$	<u>156,104</u>

Includes federal reimbursements from the Federal Government for meals served, payments made by students, teachers, and parents eating at schools, and other miscellaneous revenues. Also includes a transfer from the General Fund to cover anticipated shortfalls.

EXPENDITURES

<u>ASN</u>	<u>Description</u>	2015-16 PERS	2015-16 BUDGET
16500	CAFETERIAL PERSONNEL	3	\$ 60,517
17000	CAFETERIA SHARED SERVICES		10,638
20100	SOCIAL SECURITY		3,813
20400	STATE RETIREMENT		2,976
20600	LIFE INSURANCE		400
20700	MEDICAL INSURANCE		7,000
21200	MEDICARE		878
42200	FOOD SUPPLIES		58,382
49900	OTHER SUPPLIES		5,000
39900	SERVICES		5,000
54900	COMMODITIES		-
71000	EQUIPMENT		1,500
	TOTAL NUTRITION EXPENDITURES	<u>3</u>	<u>\$ 156,104</u>

Includes salaries and benefits, food supplies, equipment, and other cafeteria related costs. Includes reserves for amounts to be carried forward for use in future years for equipment upgrades.

FUND BALANCE

\$ 0

Sewer Enterprise Fund



Financial Plan

RESOLUTION 2015/05-23

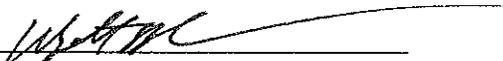
A RESOLUTION ADOPTING THE SEWER ENTERPRISE FUND FINANCIAL PLAN
FOR THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016

WHEREAS, the Board of Sewerage Commissioners have reviewed the Sewer Enterprise Fund Financial Plan for Fiscal Year 2015-2016 and recommends its adoption to the Board of Commissioners; and

WHEREAS, the Board of Commissioners has reviewed the Sewer Enterprise Fund Financial Plan for Fiscal Year 2015-2016

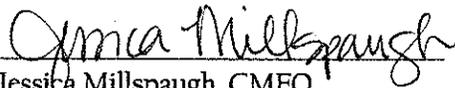
NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the Board of Commissioners adopts the Sewer Enterprise Fund Financial Plan for Fiscal Year 2015-2016.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 14th day of May, 2015, the public welfare requiring it.



Wyatt Bunker, Mayor

ATTEST:



Jessica Millspaugh, CMFO
Acting City Recorder

Sewer Enterprise Fund Financial Plan

Revenues

Charges for Services	1,210,000
Other	6,500

Fund Balance

Planned Use of Fund Balance	172,220
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TOTAL REVENUE, TRANSFERS, & FUND BALANCE 1,388,720

Appropriations

Salaries	137,246
Depreciation	480,000
Capital	200,000
Other	571,474

TOTAL EXPENDITURES, TRANSFERS, & FUND BALANCE 1,388,720

CITY OF LAKELAND, TENNESSEE SEWER FUND REVENUES					
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
33400	State Grants, Parks And Rec.	-	-	-	
36100	Interest Earned Checking Accounts	(5,450.76)	4,000.00	(3,978.87)	4,000
36101	Interest From Cd's	-	-	-	
36102	Sewer Miscellaneous Revenues	-	4,000.00	(1,094.43)	2,500
36103	Sewer Revenue Shortfall/Excess	-	-	-	
36330	Sale Of Equip & Furn	(3,000.00)	-	-	
36900	Misc. Income (Zon,Sub,Copies)/Admin Fees	(250.00)	-	-	
37230	Sewer User Fee Residential	(989,151.98)	1,116,000.00	(858,047.48)	1,000,000
37231	Commercial Sewer User Fee	(53,936.33)	50,000.00	(46,255.42)	50,000
37232	City Of Memphis Sewer User Fees	(48,473.79)	48,000.00	(42,149.34)	50,000
37233	Sewer Connection Charge	(51,350.00)	70,000.00	(40,950.00)	60,000
37298	Sewer Development Charges	-	77,500.00	-	50,000
37303	Grant Revenue - Sewer Fund	-	-	(5,000.00)	
Total For Fund: 412		(1,151,612.86)	1,369,500.00	(997,475.54)	1,216,500

CITY OF LAKELAND, TENNESSEE SEWER FUND EXPENDITURES					
Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
Personnel Compensation:					
43250-111	Salaries Perm Emp	24,003.51	-	-	-
43250-121	Wages Hourly Emp Perm	103,754.76	(127,479.00)	102,659.36	132,246
43250-122	Overtime/Standby	4,059.60	(3,000.00)	6,865.69	5,000
43250-124	Wages Temp Emp	-	-	-	-
Subtotal Personnel Compensation		131,817.87	(130,479.00)	109,525.05	137,246
Fringe Benefits:					
43250-141	Emp Part Social Security	9,841.11	(9,982.00)	8,356.26	10,499
43250-142	Insurance Dental Health Life	23,446.21	(26,594.00)	17,893.86	26,295
43250-143	Retirement - Current	11,301.63	(13,811.00)	8,690.86	10,569
43250-144	Retirement - Health Plan	626.96	-	-	-
43250-146	Workmen's Compensation	4,562.00	(11,802.00)	7,033.00	8,000
43250-148	Education/Training	1,085.14	(1,500.00)	422.00	1,500
43250-149	Uniforms	1,252.01	(1,300.00)	1,348.49	1,000
Subtotal Fringe Benefits		52,115.06	(64,989.00)	43,744.47	57,863
General Office Expense:					
43250-220	Printing, Duplicating, Typing, And Binding	-	-	201.10	100
43250-230	Publicity, Subscriptions, And Dues	640.00	(1,000.00)	1,755.12	1,000
43250-232	Environmental Protection Fund Fee	4,940.00	(5,000.00)	4,940.00	5,000
Subtotal General Office Expense		5,580.00	(6,000.00)	6,896.22	6,100
Utility Services:					
43250-241	Electric	115,987.51	(115,000.00)	94,584.13	115,000
43250-242	Water	-	(100.00)	255.24	100
43250-244	Gas/Propane	1,049.24	(800.00)	936.56	1,000
43250-245	Telephone	7,603.13	(8,000.00)	6,811.76	8,000
43250-251	Mlgw Collection Fee	21,475.61	(25,680.00)	19,549.88	25,680
Subtotal Utility Services		146,115.49	(149,580.00)	122,137.57	149,780

Account	Account Description	2014	2015 (Budget)	2015 (YTD 06/01/15)	2016 (Proposed)
	Professional Services:				
43250-252	Legal Services	-	(2,000.00)	-	-
43250-253	Accounting And Auditing Services	8,000.00	(8,000.00)	8,000.00	8,000
43250-254	Architectural, Engineering, & Landscaping Services	8,012.46	(47,000.00)	24,697.00	45,000
43250-255	Data Processing Services	-	(3,400.00)	375.95	3,400
43250-259	Other Professional Services	73,994.60	(85,412.00)	56,336.34	70,000
	Subtotal Professional Services	90,007.06	(145,812.00)	89,409.29	126,400
	Repair and Maintenance:				
43250-260	Repair And Maintenance Services	14,497.30	(30,000.00)	1,654.39	-
43250-261	Repair And Maintenance Motor Vehicles	9,542.65	(4,000.00)	2,171.95	4,000
43250-266	Repair And Maintenance Buildings	-	(2,000.00)	429.22	2,000
	Subtotal Repair and Maintenance	24,039.95	(36,000.00)	4,255.56	6,000
	Travel:				
43250-280	Travel,Auto Allowance	3,348.03	(3,000.00)	-	1,000
43250-287	Meals And Entertainment	205.00	(100.00)	-	250
	Subtotal Travel	3,553.03	(3,100.00)	-	1,250
	Supplies:				
43250-290	Contracted Service	45,986.81	(51,115.00)	26,141.00	50,000
43250-299	Sundry/Contingency	165.00	-	-	-
43250-300	Office Supplies and Materials	1,529.84	(3,000.00)	507.64	3,000
43250-322	Chemical, Laboratory, And Medical Supplies	3,718.39	(5,000.00)	5,380.84	7,000
43250-331	Gasoline,Oil,Vehicle Repair	4,561.91	(7,000.00)	4,405.59	7,000
43250-332	Machinery and Equipment Repair	99.15	-	-	-
43250-333	Other Equipment Parts and Repairs	14,488.30	(20,000.00)	40,847.06	50,000
43250-341	Tools	409.91	-	1,863.85	3,000
43250-452	Gravel And Sand	-	(5,000.00)	2,988.78	5,000
43250-454	Sewer Line Materials	319.00	(3,000.00)	726.77	3,000
	Subtotal Supplies	71,278.31	(94,115.00)	82,861.53	128,000
	Insurance:				
43250-511	Insurance On Buildings	9,434.00	(10,000.00)	10,000.00	10,000
43250-513	Liability	5,400.00	(5,400.00)	5,400.00	5,400
43250-515	Professional Liability	2,225.00	(2,500.00)	-	2,500
	Subtotal Insurance	17,059.00	(17,900.00)	15,400.00	17,900
	Miscellaneous:				
43250-533	Machinery And Equipment Rental	-	(2,000.00)	-	2,000
	Subtotal Miscellaneous	-	(2,000.00)	-	2,000
	Interest and Fees:				
43250-611	Interest On Long Term Debt	18,243.06	(25,142.00)	13,357.60	30,180
43250-614	Fees (Tml Bond Admin/Etc)	44,449.08	(45,358.00)	38,521.80	46,000
	Subtotal Interest and Fees	62,692.14	(70,500.00)	51,879.40	76,180
	Capital:				
43250-930	Improvements Other Than Buildings	4,717.54	(26,000.00)	5,910.00	100,000
43250-941	Heavy Equipment	2,924.50	(72,000.00)	-	-
43250-950	Depreciation Expense	472,348.00	(449,617.00)	-	480,000
43250-952	Amortization Expense	-	(2,600.00)	-	-
43250-953	Improvements Other Than Buildings	7,762.01	(165,000.00)	12,985.00	100,000
43250-954	Light Equipment	-	(5,000.00)	-	-
	Subtotal Capital	487,752.05	(720,217.00)	18,895.00	680,000
	Total For Fund: 412	1,092,009.96	(1,440,692.00)	545,004.09	1,388,720

(172,220)

RESOLUTION 2015/06-26
A RESOLUTION ADOPTING THE PERSONNEL PAY PLAN
FOR THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016

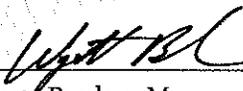
WHEREAS, the Board of Commissioners of the City of Lakeland, Tennessee approve the Personnel Pay Plan for personnel appointed by the City Manager; and

WHEREAS, the Board of Commissioners of the City of Lakeland, Tennessee approve the compensation of the City Manager and City Attorney.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE:

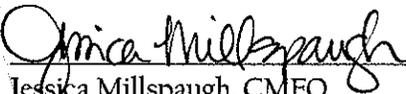
That the Personnel Pay Plan for Fiscal Year 2016 is hereby adopted and attached as "Attachment A."

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 11th day of June, 2015, the public welfare requiring it.



Wyatt Bunker, Mayor

ATTEST:



Jessica Millsbaugh, CMFO
Acting City Recorder

Attachment A:

CITY OF LAKELAND PAY SCALE - FY 2016					
Based on Federal Pay Scale					
Position	Grade	Minimum	Median	Maximum	# of Employees
Janitor (PT)	3	\$ 25,434	\$ 29,251	\$ 33,068	0.5
Litter Crew Member (PT)	3	\$ 25,434	\$ 29,251	\$ 33,068	1
Maintenance Technician I	3	\$ 25,434	\$ 29,251	\$ 33,068	1.5
Receptionist	3	\$ 25,434	\$ 29,251	\$ 33,068	1
Senior Center Coordinator (PT)	3	\$ 25,434	\$ 29,251	\$ 33,068	0.5
Grant Administrator	4	\$ 28,553	\$ 32,837	\$ 37,121	1
Public Relations Asst (PT)	4	\$ 28,553	\$ 32,837	\$ 37,121	0.5
Code Enforcement Officer	5	\$ 31,944	\$ 36,737	\$ 41,530	1
Community Services Representative	5	\$ 31,944	\$ 36,737	\$ 41,530	1
Maintenance Technician II	5	\$ 31,944	\$ 36,737	\$ 41,530	5
Wastewater Specialist II	5	\$ 31,944	\$ 36,737	\$ 41,530	1
Community Development Specialist	6	\$ 35,609	\$ 40,719	\$ 45,828	1
Finance/Inventory Clerk	6	\$ 35,609	\$ 40,719	\$ 45,828	1
HR Coordinator	6	\$ 35,609	\$ 40,719	\$ 45,828	1
City Inspector	7	\$ 39,570	\$ 45,504	\$ 51,437	1
Senior Wastewater Operator	7	\$ 39,570	\$ 45,504	\$ 51,437	1
GIS Director	8	\$ 43,823	\$ 50,399	\$ 56,974	1
Parks & Recreation Director	9	\$ 48,403	\$ 55,662	\$ 62,920	1
Public Works Supervisor	9	\$ 48,403	\$ 55,662	\$ 62,920	1
Wastewater Supervisor	9	\$ 48,403	\$ 55,662	\$ 62,920	1
City Engineer	12	\$ 70,192	\$ 80,724	\$ 91,255	1
Finance Director/City Recorder	12	\$ 70,192	\$ 80,724	\$ 91,255	1
Planning Director	12	\$ 70,192	\$ 80,724	\$ 91,255	1
City Manager	13	\$ 83,468	\$ 95,988	\$ 108,507	1
Total Employees					27.0

*No change in the City Attorney's pay from FY 2015

**City Manager's pay will remain the same as specified in the contract approved 04/2015

Attachment B
Budget Summary
FY 2016

Municipality Name: City of Lakeland

Budget Ordinance

Fund	Estimated Beginning Cash 07/01/2015	Est. Cash Receipts	Debt Proceeds	Transfers-In	Total Estimated Cash Receipts	Available Funds	Expenditures	Transfers-Out	Appropriations	Receipts - Appropriations	Estimated Ending Cash Balance 06/30/2016	Do Total Appropriations Agree with Detail Budget?	Is Est. Ending Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%?
General Fund	\$ 6,778,119	\$ 9,160,507	\$ 1,607,541	\$ -	\$ 10,768,048	\$ 17,546,167	\$ 6,611,110	\$ 1,550,173	\$ 8,161,283	\$ 2,606,765	\$ 9,384,884	Yes	115%
State Street Aid Fund	7,469	326,388	-	483,667	\$ 810,055	817,524	810,055	-	810,055	483,667	7,469	Yes	1%
Debt Service Fund	-	1,000	-	599,192	\$ 600,192	600,192	600,192	-	600,192	599,192	-	Yes	0%
Storm Water Fund	165,710	180,565	-	-	\$ 180,565	346,275	312,866	-	312,866	(132,301)	33,409	Yes	11%
Solid Collection Waste Fund	517,572	1,196,178	-	-	\$ 1,196,178	1,713,750	912,280	-	912,280	283,898	801,470	Yes	88%
General Purpose School Fund	708,756	7,241,972	-	467,314	\$ 7,709,286	8,418,042	7,709,286	-	7,709,286	467,314	708,756	Yes	9%
Sewer Fund	1,503,301	1,216,500	-	-	\$ 1,216,500	2,719,801	1,388,720	-	1,388,720	(172,220)	1,331,081	Yes	96%
Totals	\$ 9,680,927	\$ 19,323,110	\$ 1,607,541	\$ 1,550,173	\$ 22,480,824	\$ 32,161,751	\$ 18,344,509	\$ 1,550,173	\$ 19,894,682	\$ 4,136,315	\$ 12,267,069		

Detailed Budget

Fund	Beginning Fund Balance 07/01/2015	Estimated Beginning Cash 07/01/2015	Est. Cash Receipts	Debt Proceeds	Transfers-In	Total Estimated Cash Receipts	Available Funds	Expenditures	Transfers-Out	Appropriations	Receipts - Appropriations	Estimated Ending Cash Balance 06/30/2016	Estimated Ending Fund Balance 06/30/2016
General Fund	\$ 6,606,858	\$ 6,778,119	\$ 9,160,507	\$ 1,607,541	\$ -	\$ 10,768,048	\$ 17,546,167	\$ 6,611,110	\$ 1,550,173	\$ 8,161,283	\$ 2,606,765	\$ 9,384,884	\$ 9,213,623
State Street Aid Fund	7,469	7,469	326,388	-	483,667	810,055	817,524	810,055	-	810,055	483,667	7,469	7,469
Debt Service Fund	-	-	1,000	-	599,192	600,192	600,192	600,192	-	600,192	599,192	-	-
Storm Water Fund	165,710	165,710	180,565	-	-	180,565	346,275	312,866	-	312,866	(132,301)	33,409	33,409
Solid Waste Collection Fund	454,636	517,572	1,196,178	-	-	1,196,178	1,713,750	912,280	-	912,280	283,898	801,470	738,534
General Purpose School Fund	680,596	708,756	7,241,972	-	467,314	7,709,286	8,418,042	7,709,286	-	7,709,286	467,314	708,756	680,596
Sewer Fund	1,503,301	1,503,301	1,216,500	-	-	1,216,500	2,719,801	1,388,720	-	1,388,720	(172,220)	1,331,081	1,331,081
Totals	\$ 9,418,570	\$ 9,680,927	\$ 19,323,110	\$ 1,607,541	\$ 1,550,173	\$ 22,480,824	\$ 32,161,751	\$ 18,344,509	\$ 1,550,173	\$ 19,894,682	\$ 4,136,315	\$ 12,267,069	\$ 12,004,712

Please Note: Check that the organizational units that are the appropriations within each fund, in the budget ordinance agree with the organizational units within the detailed budget.

Debt Service

	Principal	Interest	Debt Service
Fund: General Fund			
Schedule of Outstanding Debt	\$ 516,390	\$ 60,869	\$ 577,259
Less: Budgeted Debt Payments	516,390	60,869	577,259
Difference:	-	-	-
Fund: Sewer Fund			
Schedule of Outstanding Debt	483,000	30,180	513,180
Less: Budgeted Debt Payments	483,000	30,180	513,180
Difference:	\$ -	\$ -	\$ -

ATTACHMENT C
City of Lakeland
Schedule of Outstanding Debt
Fiscal Year 2016

			FY 2016 Debt Service Payments				
	Loan Name	Authorized and Unissued	Amount Outstanding at 06/30/15	Payment Fund	Principal	Interest	Total Debt Service
Loan Agreements	TMBF #50236 - 2004	\$ -	\$ 1,615,095	General Fund	\$ 181,000	\$ 7,170	\$ 188,170
	TMBF #50538 - 2008	-	3,716,000	General Fund	179,000	17,685	\$ 196,685
	TLDA SIF #001	1,607,541	117,459	General Fund	75,000	33,000	\$ 108,000
	TOTAL NOTES:	\$ 1,607,541	\$ 5,448,554		\$ 435,000	\$ 57,855	\$ 492,855
Notes	School - Shelby County Settlement Agreement 2014	\$ -	\$ 601,471	General Fund	\$ 53,323	\$ 3,014	\$ 56,337
	TOTAL LOAN AGREEMENTS:	\$ -	\$ 601,471		\$ 53,323	\$ 3,014	\$ 56,337
Tax and Revenue Bonds	Sewer Tax and Revenue Bond Series 2006 (TMBF #50350)	\$ -	\$ 6,519,000	Sewer Fund	\$ 483,000	\$ 30,180	\$ 513,180
	TOTAL TAX AND REVENUE BONDS:	\$ -	\$ 6,519,000		\$ 483,000	\$ 30,180	\$ 513,180
Capital Leases	School - AFS Education Finance, Master Lease Agreement #426	\$ -	\$ 81,900	General Fund	\$ 28,067	\$ -	\$ 28,067
	TOTAL CAPITAL LEASES:	\$ -	\$ 81,900		\$ 28,067	\$ -	\$ 28,067

Debt Service By Fund

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
General Fund	\$ 516,390	\$ 60,869	\$ 577,259
Sewer Fund	483,000	30,180	513,180
Total	\$ 999,390	\$ 91,049	\$ 1,090,439

Debt Service By Organization

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
Capital Projects	435,000	57,855	492,855
School Department	81,390	3,014	84,404
Sewer Department	483,000	30,180	513,180
Total	\$ 999,390	\$ 91,049	\$ 1,090,439

ATTACHMENT D
City of Lakeland
Schedule of Budgeted Debt Payments
FY 2016

Fund	Principal	Interest
General Fund		
TMBF Loan #50236		
Note 2004 Principal	181,000	
Note 2004 Interest		7,170
Subtotal	181,000	7,170
TMBF Loan #50538		
Note 2008 Principal	179,000	
Note 2008 Interest		17,685
Subtotal	179,000	17,685
TLDA Loan #001		
Note Principal	75,000	
Note Interest		33,000
Subtotal	75,000	33,000
Shelby County Settlement		
Note 2014 Principal	53,323	
Note 2014 Interest		3,014
Subtotal	53,323	3,014
AFS Education Finance, Master Lease Agreement #426		
Capital Lease 2016 Principal	28,067	
Capital Lease 2016 Interest		-
Subtotal	28,067	-
General Fund Total	516,390	60,869
Sewer Fund		
TMBF #50350		
Tax and Revenue Bond Series 2006 Principal	483,000	
Tax and Revenue Bond Series 2006 Interest		30,180
Sewer Fund Total	483,000	30,180

Attachment E
Cash Flow Statement
FY 2016

City of Lakeland
General Fund

General Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Cash Receipts	\$ 565,203	\$ 481,843	\$ 516,653	\$ 464,438	\$ 482,759	\$ 652,228	\$ 2,158,215	\$ 1,271,478	\$ 959,105	\$ 527,645	\$ 533,142	\$ 547,798	\$ 9,160,507
Loan Proceeds				252,384			551,387			572,285		231,486	1,607,541
Total Cash Inflows	565,203	481,843	516,653	716,822	482,759	652,228	2,709,602	1,271,478	959,105	1,099,930	533,142	779,284	10,768,048
Beg Cash Bal	6,778,199	6,152,872	6,207,675	6,231,839	6,403,944	6,437,186	6,292,814	8,510,588	9,330,566	9,882,465	10,044,317	9,746,719	6,778,199
Available Cash	7,343,402	6,634,714	6,724,328	6,948,660	6,886,702	7,089,414	9,002,416	9,782,066	10,289,671	10,982,395	10,577,459	10,526,003	17,546,247
Cash Payments	673,672	377,494	442,944	495,172	399,972	747,055	442,283	401,955	357,661	888,533	292,872	1,091,494	6,611,110
Debt Service													
Transfers Out	516,859	49,545	49,545	49,545	49,545	49,545	49,545	49,545	49,545	49,545	537,868	49,545	1,550,173
Total Cash Outflows	1,190,531	427,039	492,489	544,717	449,517	796,600	491,828	451,500	407,206	938,078	830,740	1,141,039	8,161,283
End Bal	6,152,872	6,207,675	6,231,839	6,403,944	6,437,186	6,292,814	8,510,588	9,330,566	9,882,465	10,044,317	9,746,719	9,384,964	9,384,964
Cash Inflows - Outflows	\$ (625,327)	\$ 54,804	\$ 24,164	\$ 172,105	\$ 33,242	\$ (144,372)	\$ 2,217,774	\$ 819,978	\$ 551,899	\$ 161,852	\$ (297,598)	\$ (361,755)	\$ 2,606,765

Projections

Property Tax	43,144	43,144	43,144	86,288	733,449	560,873	1,725,763	129,432	862,882	43,144	21,572	21,572	4,314,408
Local Option Sales Tax	52,746	51,739	73,574	40,566	53,196	54,959	50,148	59,558	51,230	41,642	54,782	65,861	650,000
\$0.05 Local Option	22,643	22,211	31,584	17,414	22,836	23,593	21,528	25,567	21,992	17,876	23,517	24,240	275,000
	95,890	94,883	116,718	126,854	786,645	615,832	1,775,912	188,991	914,111	84,786	76,354	87,433	4,964,408

Attachment E
Cash Flow Statement
FY 2016

City of Lakeland
Street Aid Fund

Street Aid Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Cash Receipts	\$ 27,199	\$ 27,199	\$ 27,199	\$ 27,199	\$ 27,199	\$ 27,199	\$ 27,199	\$ 27,199	\$ 27,199	\$ 27,199	\$ 27,199	\$ 27,199	\$ 326,388
Transfers In (Gen Fund)	40,306	40,306	40,306	40,306	40,306	40,306	40,306	40,306	40,306	40,306	40,306	40,306	483,667
Loan Proceeds													
Total Cash Inflows	67,505	67,505	67,505	67,505	67,505	67,505	67,505	67,505	67,505	67,505	67,505	67,505	810,055
Beg Cash Bal	7,469	55,252	97,636	129,257	25,527	73,311	121,094	168,877	211,661	109,444	141,065	59,686	7,469
Available Cash	74,974	122,757	165,140	196,761	93,032	140,815	188,599	236,382	279,165	176,949	208,569	127,190	817,524
Cash Payments	19,721	25,121	35,884	171,234	19,721	19,721	19,721	24,721	169,721	35,884	148,884	119,721	810,055
Debt Service													
Transfers Out													
Total Cash Outflows	19,721	25,121	35,884	171,234	19,721	19,721	19,721	24,721	169,721	35,884	148,884	119,721	810,055
End Bal	55,252	97,636	129,257	25,527	73,311	121,094	168,877	211,661	109,444	141,065	59,686	7,469	7,469
Cash Inflows - Outflows	\$ 47,783	\$ 42,383	\$ 31,621	\$ (103,729)	\$ 47,783	\$ 47,783	\$ 47,783	\$ 42,783	\$ (102,217)	\$ 31,621	\$ (81,379)	\$ (52,217)	\$ 0
General Expenditures	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	236,655
Capital Improvements		5,400	16,163	151,513					150,000	16,163	129,163	100,000	568,400
Miscellaneous								5,000					5,000
	19,721	25,121	35,884	171,234	19,721	19,721	19,721	24,721	169,721	35,884	148,884	119,721	810,055

**Attachment E
Cash Flow Statement
FY 2016**

**City of Lakeland
Debt Service Fund**

Debt Service Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Cash Receipts	\$ 71	\$ 143	\$ 127	\$ 112	\$ 96	\$ 80	\$ 64	\$ 49	\$ 33	\$ 17	\$ 192	\$ 16	\$ 1,000
Transfers In (Gen Fund)	93,220										505,972		599,192
Loan Proceeds													-
Total Cash Inflows	93,291	143	127	112	96	80	64	49	33	17	506,164	16	600,192
Beg Cash Bal	-	83,969	74,789	65,594	56,383	47,156	37,914	28,656	19,383	10,093	788	9,307	-
Available Cash	93,291	84,112	74,916	65,705	56,479	47,237	37,979	28,705	19,416	10,110	506,952	9,323	600,192
Cash Payments													-
Debt Service	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	497,645	9,322	600,192
Transfers Out													-
Total Cash Outflows	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	497,645	9,322	600,192
End Bal	83,969	74,789	65,594	56,383	47,156	37,914	28,656	19,383	10,093	788	9,307	0	0
Cash Inflows - Outflows	\$ 83,969	\$ (9,180)	\$ (9,195)	\$ (9,211)	\$ (9,227)	\$ (9,242)	\$ (9,258)	\$ (9,274)	\$ (9,289)	\$ (9,305)	\$ 8,519	\$ (9,307)	\$ 0

Attachment E
Cash Flow Statement
FY 2016

City of Lakeland
Lakeland School System Fund

Lakeland School System Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Cash Receipts	\$ 493,174	\$ 464,560	\$ 454,560	\$ 484,444	\$ 932,703	\$ 813,167	\$ 1,620,032	\$ 514,328	\$ 1,022,354	\$ 454,560	\$ 439,618	\$ 15,784	\$ 7,709,286
Loan Proceeds													
Total Cash Inflows	\$ 493,174	\$ 464,560	\$ 454,560	\$ 484,444	\$ 932,703	\$ 813,167	\$ 1,620,032	\$ 514,328	\$ 1,022,354	\$ 454,560	\$ 439,618	\$ 15,784	\$ 7,709,286
Beg Cash Bal	\$ 708,756	\$ 600,493	\$ 418,882	\$ 227,271	\$ 67,544	\$ 356,076	\$ 495,071	\$ 1,470,933	\$ 1,341,090	\$ 1,719,273	\$ 1,529,662	\$ 1,325,109	\$ 708,756
Available Cash	\$ 1,201,930	\$ 1,065,053	\$ 873,442	\$ 711,715	\$ 1,000,247	\$ 1,169,243	\$ 2,115,104	\$ 1,985,261	\$ 2,363,444	\$ 2,173,833	\$ 1,969,280	\$ 1,340,892	\$ 8,418,042
Cash Payments	\$ 601,437	\$ 646,171	\$ 646,171	\$ 644,171	\$ 644,171	\$ 674,171	\$ 644,171	\$ 644,171	\$ 644,171	\$ 644,171	\$ 644,171	\$ 632,137	\$ 7,709,286
Debt Service													
Transfers Out (PILOT, etc)													
Total Cash Outflows	\$ 601,437	\$ 646,171	\$ 646,171	\$ 644,171	\$ 644,171	\$ 674,171	\$ 644,171	\$ 644,171	\$ 644,171	\$ 644,171	\$ 644,171	\$ 632,137	\$ 7,709,286
End Bal	\$ 600,493	\$ 418,882	\$ 227,271	\$ 67,544	\$ 356,076	\$ 495,071	\$ 1,470,933	\$ 1,341,090	\$ 1,719,273	\$ 1,529,662	\$ 1,325,109	\$ 708,756	\$ 708,756
Cash Inflows - Outflows	\$ (108,263)	\$ (181,611)	\$ (191,611)	\$ (159,727)	\$ 288,531	\$ 138,996	\$ 975,861	\$ (129,843)	\$ 378,183	\$ (189,611)	\$ (204,553)	\$ (616,353)	\$ (0)

Revenues

County Taxes	\$ 29,884	\$ 29,884	\$ 29,884	\$ 59,768	\$ 508,026	\$ 388,491	\$ 1,195,356	\$ 89,652	\$ 597,678	\$ 29,884	\$ 14,942	\$ 14,942	\$ 2,988,390
Recurring Local Revenue	\$ 463,081	\$ 633	\$ 633	\$ 633	\$ 633	\$ 633	\$ 633	\$ 633	\$ 633	\$ 633	\$ 633	\$ 633	\$ 470,048
State Education Funds		\$ 382,100	\$ 382,100	\$ 382,100	\$ 382,100	\$ 382,100	\$ 382,100	\$ 382,100	\$ 382,100	\$ 382,100	\$ 382,100		\$ 3,821,000
Other State Revenue	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 2,500
Federal Funds		\$ 30,323	\$ 30,323	\$ 30,323	\$ 30,323	\$ 30,323	\$ 30,323	\$ 30,323	\$ 30,323	\$ 30,323	\$ 30,323		\$ 303,226
Charges for Services		\$ 11,412	\$ 11,412	\$ 11,412	\$ 11,412	\$ 11,412	\$ 11,412	\$ 11,412	\$ 11,412	\$ 11,412	\$ 11,412		\$ 114,122
Miscellaneous Revenue		\$ 10,000											\$ 10,000
	\$ 493,174	\$ 464,560	\$ 454,560	\$ 484,444	\$ 932,703	\$ 813,167	\$ 1,620,032	\$ 514,328	\$ 1,022,354	\$ 454,560	\$ 439,618	\$ 15,784	\$ 7,709,286

Expenditures

12-month Expenditures	\$ 601,437	\$ 601,437	\$ 601,437	\$ 601,437	\$ 601,437	\$ 601,437	\$ 601,437	\$ 601,437	\$ 601,437	\$ 601,437	\$ 601,437	\$ 601,437	\$ 7,217,238
10-month Expenditures		\$ 42,735	\$ 42,735	\$ 42,735	\$ 42,735	\$ 42,735	\$ 42,735	\$ 42,735	\$ 42,735	\$ 42,735	\$ 42,735		\$ 427,348
Capital						\$ 30,000						\$ 30,700	\$ 60,700
Planning		\$ 2,000	\$ 2,000										\$ 4,000
	\$ 601,437	\$ 646,171	\$ 646,171	\$ 644,171	\$ 644,171	\$ 674,171	\$ 644,171	\$ 644,171	\$ 644,171	\$ 644,171	\$ 644,171	\$ 632,137	\$ 7,709,286

**Attachment E
Cash Flow Statement
FY 2016**

**City of Lakeland
Sewer Fund**

<u>Sewer Fund</u>	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Cash Receipts	\$ 99,070	\$ 106,942	\$ 121,278	\$ 102,935	\$ 99,106	\$ 94,732	\$ 93,002	\$ 95,782	\$ 105,805	\$ 96,702	\$ 99,418	\$ 101,727	\$ 1,216,500
Loan Proceeds													-
Total Cash Inflows	99,070	106,942	121,278	102,935	99,106	94,732	93,002	95,782	105,805	96,702	99,418	101,727	1,216,500
Beg Cash Bal	1,503,301	1,545,314	993,459	1,020,912	1,011,276	1,057,458	1,111,888	1,146,128	1,194,880	1,228,104	1,229,901	745,510	1,603,892
Available Cash	1,602,371	1,033,479	1,113,239	1,122,998	1,110,164	1,151,518	1,204,599	1,241,470	1,299,423	1,324,363	1,378,477	966,337	2,820,392
Cash Payments	50,567	33,627	86,085	105,290	46,430	33,438	52,505	40,993	65,196	89,051	142,326	87,033	832,540
Debt Service (Principal/Int/Fees)	6,490	6,392	6,243	6,432	6,276	6,193	5,966	5,597	6,123	5,412	490,640	5,939	557,702
Transfers Out (PILOT, etc)													-
Total Cash Outflows	57,057	40,019	92,327	111,722	52,706	39,631	58,471	46,590	71,319	94,463	632,967	92,971	1,390,242
End Bal	1,545,314	993,459	1,020,912	1,011,276	1,057,458	1,111,888	1,146,128	1,194,880	1,228,104	1,229,901	745,510	873,366	1,430,150
Cash Inflows - Outflows	\$ 42,014	\$ 66,923	\$ 28,950	\$ (8,787)	\$ 46,400	\$ 55,101	\$ 34,531	\$ 49,192	\$ 34,486	\$ 2,239	\$ (533,549)	\$ 8,755	\$ (173,742)

